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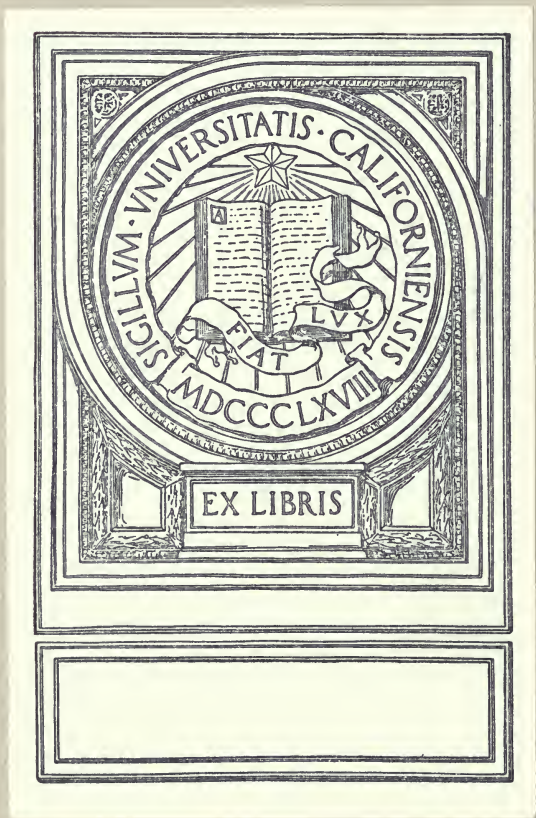
1883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OFFICIAL RECOGNITION.

The following is copied from the official volume of U. S. Treasury Decisions and Circulars of the year 1874:

"USE TO BE MADE OF HEYL'S 'U. S. IMPORT DUTIES.'"

"In distributing, for the use of officers of the customs, the compilation of statutes imposing duties upon imports, with the extension of such rates in a tabular schedule, known as 'HEYL'S U. S. IMPORT DUTIES, 1874,' the Department calls the particular attention of officers to the fact that the law of June 22, 1874, revising and condensing the statutes relating to duties on imports, appearing in this volume, pages 156 to 231, inclusive, is the sole law for reference and authority in all that relates to such duties.

"All the statutes previously printed, covering pages 1 to 147, inclusive, and all acts, excepting those enacted subsequently to December 1, 1873, are retained merely for information or convenience of reference.

"Particular attention is called to the acts of March 2, 1861, August 5, 1861, July 14, 1862, June 30, 1864, March 3, 1865, July 14, 1870, and June 6, 1872, which, being the general acts of reference imposing duties on imports, are absolutely repealed by the act of June 22, 1874, as will be seen by referring to the repealing clauses of that act, on page 231. No reference or apparent citation of authority based on the subordination of type or retention of full-faced type in either of those acts will be taken as a guide in the assessment of duty.

"The Department further directs that the extensions and explanations of this work, embraced in the schedule of duties, part 2, pages 1 to 76, inclusive, are not declared as by the authority of the Department in the said schedule, and all are subject to such examination and revision as shall be found necessary in considering cases to which they relate. *Being generally correct, however, and carefully prepared, with citation of the acts from which they were derived, they may be assumed to be correct, unless known to be in error or until advice is received of their modification by the Department.*"—(LETTER TO COLLECTOR, NEW YORK, SEPTEMBER 25, 1874.)

UNITED STATES

DUTIES ON IMPORTS.

1883.

REVISED, CORRECTED, AND SUPPLEMENTED.

VOL. II.

COMPLETE IN ITSELF.

BY

LEWIS HEYL,
No. 4052 ASPEN STREET,
PHILADELPHIA.

THIRTIETH EDITION.

WASHINGTON:
W. H. MORRISON.
1883.

HJ 6081
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1883.

Entered according to Act of Congress, in the year 1883,

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PREFACE.

TO THE EDITION OF 1877.

In the preface to the edition of 1874, the author made the following statement:

"The codification of the Statutes of the United States, and the changes wrought by it and other recent enactments of Congress, have made a revision and entire re-arrangement of the 'Schedules' in my book necessary. Hundreds of new and perplexing questions of classification arose, which, in order to meet the immediate pressing requirements of the customs service, had necessarily to be decided, (unofficially, of course,) by the best lights I could command. How far my judgment may be sustained by the proper authorities, must be left to the future. It seemed desirable to retain the repealed statutes and notes of former editions for convenient reference, in order to compare texts and note the effects of changes, variations, and transpositions thereof upon past adjudications; to facilitate which, indices to the old are given in the new provisions."

After the lapse of more than two years, I am gratified to find my judgment sustained in nearly every important particular. The same has also proved to be the case in regard to the supplementary schedule since issued by me under the Acts of February 8 and March 3, 1875. But the effect of these Acts, and of the decisions under them, has been to change the duties upon thousands of articles enumerated in the previous schedule, so that it has become necessary to revise the whole, and incorporate in it the supplementary schedule and the decisions for the last two years. Important additions and changes to Parts I and III have also been made, to adapt them to recent enactments and adjudications.

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PREFACE

TO THE EDITION OF 1872.

The favorable reception of the author's previous labors pertaining to impost duties, has encouraged him to amplify and extend his tariff manual. The plan of his first edition excluded all repealed and obsolete portions of the Statutes; but, for obvious reasons, the original plan could not, in this respect, be strictly followed in subsequent editions. Then, as the erasures had necessarily to be made chiefly upon his own judgment, entire freedom from error was hardly possible. Yet he has the satisfaction of knowing, that after a test of several years, only two or three changes in this respect, and those of comparatively minor importance, have become necessary under subsequent decisions. Therefore, and as ready access to all the tariff acts in their entirety, passed since the beginning of the year 1861, is a desideratum, and greatly facilitates investigation, the author, at the instance of the Treasury Department, has restored in this edition the entire text of the several acts; so distinguishing by differences in type, existing laws, from those repealed or superseded, that the re-introduction of the latter cannot confuse or mislead. Many Statutes have also been added which are not strictly tariff acts; but to which revenue officers and others are obliged to refer so frequently, that their presence in a tariff manual cannot but be acceptable. Many additions have also been made to Parts II and III which it is hoped will lighten the burden of customs officers. The author desires specially to acknowledge his obligations to Messrs. W. H. McMahon, chief entry clerk, and H. Millard, entry clerk, in the New York Custom-house, for valuable information and assistance in the prosecution of his work.

PREFACE

TO THE EDITION OF 1883.

In laying this, the thirtieth edition of his book, before the public, the author desires to say that he has spared neither labor nor expense in his efforts to make it, in all respects, complete and convenient to those who may use it. He has, in compliance with the preferences expressed by Department and customs officers, eliminated from the Schedule, as far as seemed important or desirable, all cross-references, and transferred all important foot-notes from the former editions to their appropriate places under the new law. This, he thinks, will add greatly to the value of the book, as these notes embrace many decisions made prior to those contained in the Digest published by the Department, and therefore not conveniently, if at all, accessible to either the public or to customs officers. The numeration of the paragraphs of the new law conforms to that of the publications of the Department, modified by convenient subdivisions of long paragraphs and diverse provisions, to facilitate reference. He desires, also, to call especial attention to the additional new tables of computations in Part IV., prepared with great care, with special reference to the provisions of the new law, by a competent expert in a leading mercantile house of New York; as also to the Post Office Laws and Money Order Act, in Part IV.; and to the Organic Laws of the United States, and List of Presidents, Cabinet Officers, and Judges of the Supreme Court, in the Appendix. Vol. I. is merely a reprint of the first 155 pages, of the previous editions, for the accommodation of those who may desire it for reference.

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PART I.

EXTRACTS

FROM THE

CONSTITUTION OF THE UNITED STATES, AND DIGEST OF STATUTES ENACTED PRIOR TO DECEMBER 1, 1873.

EXTRACTS FROM ARTICLE I. OF THE CONSTITUTION.

§ 8. The Congress shall have power—

To lay and collect taxes, duties, imposts, and excises; to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts, and excises, shall be uniform throughout the United States: . . . . .

To regulate commerce with foreign nations, and among the several States, and with the Indian tribes:

To establish a uniform rule of naturalization, and uniform laws on the subject of bankruptcies throughout the United States:

To coin money, regulate the value thereof, and of foreign coin, and fix the standard of weights and measures:

To provide for the punishment of counterfeiting the securities and current coin of the United States: . . . . .

To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

§ 9. No tax or duty shall be laid on articles exported from any State. No preference shall be given by any regulation of commerce or revenue to the ports of one State over those of another; nor shall vessels bound to, or from, one State be obliged to enter, clear, or pay duties in another.

§ 10. No State shall enter into any treaty, alliance, or confederation; grant letters of marque and reprisal; coin money; emit bills of credit; make anything but gold and silver coin a tender in payment of debts; pass any bill of attainder, *ex post facto* law, or law impairing the obligation of contracts, or grant any title of nobility.

No State shall, without the consent of the Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts, laid by any State on imports or exports, shall be for the use of the treasury of the United States; and all such laws shall be subject to the revision and control of the Congress. No State shall, without the consent of Congress, lay any duty of tonnage, keep troops, or ships of war, in time of peace, enter into any agreement or compact with another State, or with a foreign power, or engage in war, unless actually invaded, or in such imminent danger as will not admit of delay.

(*U. S. Statutes in force December* 1, 1873, *as revised, consolidated, and approved June* 22, 1874.*)

TITLE XXXIII.

DUTIES ON IMPORTS.

900. SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section. (39, 841.)

901. SEC. 2492. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding section is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error. (843.)

902. SEC. 2493. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. (478 *b*).

903. SEC. 2494. The President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of the preceding section to be inoperative, and the same shall be afterward inoperative and of no effect from and after thirty days from the date of said proclamation. (478 *c*.)

904. SEC. 2495. Any person convicted of a wilful violation of any of the provisions of the two preceding sections, shall be fined not exceeding five hun-

* The sections are numbered as in the Code. The paragraphs are numbered in continuation of the numeration in Volume I. The numbers at the end, or in the body of paragraphs, refer to paragraphs of corresponding numbers in Volume I. and Part I. of this volume.

dred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court. (478 *d.*)

905. SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer of watches who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs. (693, 694.)

906. SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue-laws.*

907. SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.*

908. SEC. 2499. There shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Title, as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable. (22.)

909. SEC. 2500. Upon the re-importation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles. (519.)†

910. SEC. 2501. There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in

* Act of March 1, 1817, ch. 31, §§ 1 and 2, 3 Stat., p. 351.

addition to the duties imposed on any such article when imported directly from the place or places of their growth or production. (724.)

911. SEC. 2502. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States. (453.)

912. SEC. 2503. There shall be levied, collected, and paid upon all articles mentioned in the schedules contained in the next section, imported from foreign countries, the rates of duty which are by the schedules respectively prescribed. *Provided*, That on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, there shall be levied, collected, and paid only ninety per centum of the several duties and rates of duty imposed by the said schedules upon said articles severally, that is to say:*

913. On all manufactures of cotton of which cotton is the component part of chief value. (716, also 61, 62, 63, 251–3, 374, 468, 469, 620.)

914. On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca and other like animals, except umbrellas, parasols, and sunshades, covered with silk or alpaca. (717, also 526 to 529.)

915. On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton-machinery. (718, also 128, 285, 352, 363.)

916. On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion-caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire rope and wire strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made. (719, also 128, 285, 352, 363, 399, 579.)

917. On all paper, and manufactures of paper, excepting unsized printing-paper, books and other printed matter, and excepting sized or glued paper suitable only for printing paper. (720, also 133, 284, 322.)

918. On all manufactures of India-rubber, gutta-percha, or straw, and on oil-cloths of all descriptions. (721, also 100, 436, 107, 262, 372, 540.)

919. On glass and glass ware, and on unwrought pipe-clay, fine-clay, [fire-clay,] and fullers' earth. (722, also 384, 386 to 393.)

920. On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice-paste or liquorice-juice. (723, also 132, 289, 127, 284, 212, 415.)

SCHEDULE A.—COTTON AND COTTON GOODS.

921. SEC. 2504. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square

* This proviso was repealed by Act of March 3, 1875.

yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. (468, also 62. 251, 273, 374, 716.)

922. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. (468, also 62, 251, 273, 374, 716.)

923. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. (468, also 62, 251, 373, 374, 716.)

924. On all cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem; (469, also 716.)

925. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem; (469, also 716.)

926. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: (469.)

Provided, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard; bleached, valued at over twenty cents per square yard; colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads. (469, also 716.)

927. Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound: ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound: twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound: thirty cents per pound; valued at over eighty cents per pound: forty cents per pound; and, in addition to such rates of duty, twenty per centum ad valorem. (620.)

928. Spool-thread of cotton: six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards: six cents per dozen, and thirty-five per centum ad valorem. (470.)

929. Cotton cords, gimps, and galloons and cotton laces colored: thirty-five per centum ad valorem. (119, 275, 374.)

930. Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery: thirty-five per centum ad valorem. (374.)

931. Cotton-velvet: thirty-five per centum ad valorem. (374.)

932. Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for: thirty-five per centum ad valorem. (374.)

Schedule B.—Earths and Earthen Wares.

933. Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented: twenty-five per centum ad valorem. (380.)

934. China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner: fifty per centum ad valorem. (381.)

935. China, porcelain, and Parian ware, plain white, and not decorated in any manner: forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for: forty per centum ad valorem. (382.)

936. Stone ware above the capacity of ten gallons: twenty per centum ad valorem. (257.)

937. Slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate: forty per centum ad valorem. (383.) Roofing-slates: thirty-five per centum ad valorem. (139, 296.)

938. Unwrought clay, pipe-clay, fire-clay: five dollars per ton. (384.)

939. Kaoline: five dollars per ton. (384.)

940. On fullers' earth: three dollars per ton. (384.)

941. Red and French chalk: twenty per centum ad valorem. (384.)

942. Chalk of all descriptions, not otherwise provided for: twenty-five per centum ad valorem. (384.)

943. Whiting and Paris-white: one cent per pound. (385.)

944. Whiting ground in oil: two cents per pound. (385.)

945. Paris-white ground in oil: one cent and a half per pound. (217.)

946. All plain and mould and press glass not cut, engraved, or painted. thirty-five per centum ad valorem. (386.)

947. All articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates: forty per centum ad valorem. (387.)

948. All unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square: one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square: two cents per pound; above that and not exceeding twenty-four by thirty inches square: two cents and a half per pound; all above that: three cents per pound. (388, 2071.) *See table, Part IV.*

949. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square: two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: four cents per square foot; above that, and not exceeding twenty-four by thirty inches square: six cents per square foot; above that, and not exceeding twenty-four by sixty inches: twenty cents per square foot; all above that: forty cents per square foot. (389.) *See table, Part IV.*

950. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square: seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square: one cent per square foot; above that, and not exceeding twenty-four by thirty inches square: one cent and a half per square

foot; all above that: two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed. (390.) *See table, Part IV.*

951. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square: three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: five cents per square foot; above that, and not exceeding twenty-four by thirty inches square: eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square: twenty-five cents per square foot; all above that: fifty cents per square foot. (391.) *See table, Part IV.*

952. Cast polished plate-glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square: four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: six cents per square foot; above that, and not exceeding twenty-four by thirty inches square: ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square: thirty-five cents per square foot; all above that: sixty cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames. (392.) *See table, Part IV.*

953. Glass bottles or jars filled with articles not otherwise provided for: thirty per centum ad valorem. (67.)

954. Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for: forty per centum ad valorem. (393.)

Schedule C.—Hemp, Jute, and Flax Goods.

955. Flax-straw: five dollars per ton. (596.)

956. Flax not hackled or dressed: twenty dollars per ton. (596.)

957. Flax hackled, known as "dressed line:" forty dollars per ton. (596.)

958. Hemp, Manila, and other like substitutes for hemp, not otherwise provided for: twenty-five dollars per ton. (596.)

959. Tow of flax or hemp: ten dollars per ton. (596.)

960. Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage: fifteen dollars per ton. (255, 596.)

961. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard: thirty-five per centum ad valorem; valued at above thirty cents per square yard: forty per centum ad valorem; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound: thirty per centum ad valorem; flax or linen yarns valued at above twenty-four cents per pound: thirty-five per centum ad valorem; flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for: forty per centum ad valorem. (375.)

962. Thread lace and insertings: thirty per centum ad valorem. (101, 232.)

963. On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton: thirty per centum ad valorem. (725.)

964. Oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp,

or of which flax, jute, or hemp shall be the component material of chief value: forty per centum ad valorem; (725.)

965. Gunny-cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound. (377.)

966. Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, (except bagging for cotton,) composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material: forty per centum ad valorem. (725.)

967. On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound. (597.)

968. Tarred cables or cordage: three cents per pound. (376.)

969. Untarred Manila cordage: two and a half cents per pound. (376.)

970. All other untarred cordage: three and a half cents per pound. (376.)

971. Hemp yarns: five cents per pound. (376.)

972. Seines: six and a half cents per pound. (376.)

973. Sail-duck or canvas for sails: thirty per centum ad valorem. (377.)

974. Russia and other sheetings of flax or hemp, brown and white: thirty-five per centum ad valorem. (377.)

975. All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: thirty per centum ad valorem. (377.)

976. Grass-cloth: thirty per centum ad valorem. (377.)

977. Jute-yarns: twenty-five per centum ad valorem. (377.)

978. All other manufactures of jute or Sisal-grass, not otherwise provided for: thirty per centum ad valorem. (377.)

Schedule D.—Liquors.

979. [Wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon: twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon: sixty cents per gallon; valued at over one dollar per gallon: one dollar per gallon, and, in addition thereto, twenty-five per centum ad valorem.] (585, 2173.)

980. [Wines of all kinds, imported in bottles, and not otherwise provided for: the same rate per gallon as wines imported in casks. But all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.] (586, 2174.)

981. Champagne and all other sparkling wines, in bottles, containing each not more than one quart and more than one pint: six dollars per dozen bottles; containing not more than one pint each, and more than one-half pint: three dollars per dozen bottles; containing one-half pint each, or less: one dollar and fifty cents per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle. [But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States.] (2174.)

And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle.* No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser. (587.)

982. Brandy and on other spirits manufactured or distilled from grain or

* Not now applicable to bottles containing still wines. (*See post*, 2174.)

other materials, and not otherwise provided for: two dollars per proof-gallon. Each and every gauge or wine-gallon of measurement shall be counted as at least one proof-gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States. (588, 589.)

983. On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits. (508.)

984. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for: two dollars per proof gallon. (589.)

985. No lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem; and all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon. (329.)

986. Ale, porter, and beer, in bottles: thirty-five cents per gallon; otherwise than in bottles: twenty cents per gallon. (330.)

987. Vermuth: the same duty as on wines of the same cost. (735.)

Schedule E.—Metals.

988. Iron in pigs: seven dollars per ton. (598.)

989. Bar-iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square: one cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square: one cent and one-half per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem. (333.)

990. [Moisic iron, made from sand ore by one process: fifteen dollars per ton.] (738, 2183.)

991. Iron bars for railroads or inclined planes: seventy cents per one hundred pounds. (334, 471.)

992. Boiler or other plate-iron not less than three-sixteenths of an inch in thickness: one cent and a half per pound. (334.)

993. Boiler and other plate-iron, not otherwise provided for, twenty-five dollars per ton. (43, 197.)

994. Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire-gauge: two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire-gauge: three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over or finer than number twenty-five,

wire-gauge: four dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem. But wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates. (43, 197, 334.)

995.* Round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned. (600.)

996. Wire spiral furniture springs, manufactured of iron wire: two cents per pound and fifteen per centum ad valorem. (544.)

997. Smooth or polished sheet-iron, by whatever name designated: three cents per pound. (334.)

998. Sheet-iron, common or black, not thinner than number twenty, wire-gauge: one cent and one-fourth of one cent per pound; thinner than number twenty and not thinner than number twenty-five, wire-gauge: one cent and a half per pound; thinner than number twenty-five, wire-gauge: one cent and three-fourths of one cent per pound. (334.)

999. All band, hoop, and scroll iron from one half to six inches in width, not thinner than one-eighth of an inch: one and one-fourth cents per pound. (336.)

1000. All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge: one and one-half cents per pound. (336.)

1001. All band, hoop, and scroll iron thinner than number twenty, wire-gauge: one and three-fourths cents per pound. (336.)

1002. Slit rods: one cent and one-half per pound. (337.)

1003. All other descriptions of rolled or hammered iron not otherwise provided for: one cent and one-fourth per pound. (337.)

1004. All handsaws not over twenty-four inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem. (358.)

1005. All back-saws not over ten inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem. (358.)

1006. Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length: ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length: six cents per pound, and in addition thereto thirty per centum ad valorem. (359.)

1007. Penknives, jack-knives, and pocket-knives of all kinds: fifty per centum ad valorem. (360.)

1008. Sword-blades: thirty-five per centum ad valorem. (599.)

1009. Swords: forty-five per centum ad valorem. (599.)

1010. Needles for knitting or sewing machines: one dollar per thousand, and in addition thereto thirty-five per centum ad valorem. (361.)

1011. Iron squares marked on one side: three cents per pound, and in addition thereto thirty per centum ad valorem; all other squares of iron or steel: six cents per pound, and thirty per centum ad valorem. (362.)

1012. All manufactures of steel, or of which steel shall be a component part, not otherwise provided for: forty-five per centum ad valorem .But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured. (363.)

1013. Steel railway-bars: one and one-quarter cents per pound. (600.)

1014. Railway-bars made in part of steel: one cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel. (600.)

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* See S. S., 2591 and 2759.

1015. Locomotive-tire, or parts thereof: three cents per pound. (338.)

1016. Mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more: two cents per pound. (339.)

1017. Anvils and iron cables, or cable-chains, or parts thereof: two cents and a half per pound: *Provided*, That no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain cable. (198, 340.)

1018. Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, not less than one-fourth of one inch in diameter: two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire-gauge: three cents per pound; under number nine, wire gauge: thirty-five per centum ad valorem. (341.)

1019. Anchors, or parts thereof: two cents and one-fourth per pound. (342.)

1020. Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for: two cents and a half per pound. (343.)

1021. Wrought-iron railroad-chairs, and wrought-iron nuts and washers, ready punched: two cents per pound. (344.)

1022. Bed-screws and wrought-iron hinges: two cents and a half per pound. (345.)

1023. Wrought board-nails, spikes, rivets, and bolts: two and one-half cents per pound. (346.)

1024. Steam, gas, and water tubes and flues of wrought iron: three and a half cents per pound. (349, 471.)

1025. Cut nails and spikes: one and a half cents per pound. (347.)

1026. Horseshoe nails: five cents per pound. (347.)

1027. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand: two and one-half cents per thousand; exceeding sixteen ounces to the thousand: three cents per pound. (348.)

1028. Screws, commonly called wood-screws, two inches or over in length: eight cents per pound; less than two inches in length: eleven cents per pound. (350.)

1029. Screws of any other metal than iron, and all other screws of iron, except wood-screws: thirty-five per centum ad valorem. (350.)

1030. Vessels of cast iron, not otherwise provided for, and on and-irons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron: one and one-half cents per pound. (351.)

1031. Cast-iron steam, gas, and water pipe: one and one-half cents per pound. (352.)

1032. Cast-iron butts and hinges: two and a half cents per pound. (352.)

1033. Hollow ware, glazed or tinned: three and one half cents per pound. (352.)

1034. Cast scrap-iron of every description: six dollars per ton. (598.)

1035. Wrought scrap-iron of every description: eight dollars per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured. (598.)

1036. All other castings of iron, not otherwise provided for: thirty per centum ad valorem. (352.)

1037 Taggers iron: thirty per centum ad valorem. (422.)

1038. Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less: two cents and one-fourth per pound; valued at above seven cents and not above eleven cents per pound: three cents per pound; valued at above eleven cents per pound: three cents and a half per pound, and ten per centum ad valorem. (353.)

1039. Steel wire less than one-fourth of an inch in diameter and not less than

number sixteen, wire gauge: two and one-half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire-gauge: three cents per pound, and in addition thereto twenty per centum ad valorem. (354.)

1040. Steel, commercially known as crinoline, corset, and hat steel wire: nine cents per pound and ten per centum ad valorem. (600.)

1041. Steel, in any form, not otherwise provided for: thirty per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel or upon the manufactures of iron or steel, except on polished Russia sheet-iron. (203, 355.)

1042. Crosscut saws: ten cents per lineal foot. (357.)

1043. On mill, pit, and drag saws, not over nine inches wide: twelve and a half cents per lineal foot; over nine inches wide: twenty cents per lineal foot. (48, 357.)

1044. Lead in sheets, pipes, or shot: two and three-quarters cents per pound. (365.)

1045. Lead ore: one and a half cents per pound. (365.)

1046. Lead in pigs and bars: two cents per pound. (365.)

1047. Old scrap-lead, fit only to be remanufactured: one and one-half cents per pound. (365.)

1048. Zinc, spelter, or tutenegue, manufactured in blocks or pigs: one and one-half cents per pound. (366.)

1049. Zinc, spelter, tutenegue in sheets: two and one-quarter cents per pound. (366.)

1050. [Tin in plates or sheets, terne and taggers tin: fifteen per centum ad valorem.] (738, 2180.)

1051.* Iron and tin plates galvanized or coated with any metal by electric batteries: two cents per pound. (738.)

1052.* Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries: two and one-half cents per pound. (335.)

1053. Copper imported in the form of ores: three cents on each pound of fine copper contained therein. (579.)

1054. Regulus of copper, and on all black or coarse copper: four cents on each pound of fine copper contained therein. (579.)

1055. Old copper, fit only for remanufacture: four cents per pound. (579.)

1056. Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated: five cents per pound. (579.)

1057. Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for: forty-five per centum ad valorem. (579.)

1058. Sheathing or yellow metal not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot: three cents per pound. (246, 2052.)

1059. Nickel: thirty cents per pound. (611.)

1060. Nickel oxide and alloy of nickel with copper: twenty cents per pound. (612.)

1061. Gold-leaf: one dollar and fifty cents per package of five hundred leaves; silver-leaf: seventy-five cents per package of five hundred leaves. (211.)

1062. Argentine, albata, or German silver, unmanufactured: thirty-five per centum ad valorem. (105, 258.)

1063. Brass in bars or pigs, and old brass, fit only to be remanufactured: fifteen per centum ad valorem. (70, 204.)

1064. Dutch and bronze metal in leaf: ten per centum ad valorem. (72, see also 1263.)

* See S. S., 2591.

1065. Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part: forty per centum ad valorem. (399.)

1066. Silver-plated metal, in sheets or other form: thirty-five per centum ad valorem. (139, 297.)

1067. Manufactures, articles, vessels, and wares not otherwise provided for, of brass, iron, lead, pewter, and tin or other metal, (except gold, silver, platina, copper, and steel,) or of which either of these metals shall be the component material of chief value: thirty-five per centum ad valorem. (128, 285.)

1068. Metals, unmanufactured, not otherwise provided for: twenty per centum ad valorem. (94.)

Schedule F.—Provisions.

1069. Beef and pork: one cent per pound. (54.)

1070. Hams and bacon: two cents per pound. (54.)

1071. Cheese: four cents per pound. (54.)

1072. Wheat: twenty cents per bushel. (54.)

1073. Butter: four cents per pound. (54.)

1074. Lard: two cents per pound. (54.)

1075. Rye and barley: fifteen cents per bushel. (54.)

1076. Indian corn or maize: ten cents per bushel. (54.)

1077. Oats: ten cents per bushel. (54.)

1078. Fish: Mackerel, two dollars per barrel; herrings, pickled or salted, one dollar per barrel; pickled salmon, three dollars per barrel; all other fish pickled, in barrels, one dollar and fifty cents per barrel; all other foreign-caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted, or pickled, not otherwise provided for, fifty cents per one hundred pounds. (53.)

1079. Salmon, preserved: thirty per centum ad valorem. (139.)

1080. [Anchovies and sardines, preserved in oil or otherwise: fifty per centum ad valorem.] (428, 2181.)

1081. Fish preserved in oil, except anchovies and sardines: thirty per centum ad valorem. (105.)

1082. Corn-meal: ten per centum ad valorem. (71.)

1083. Oat-meal: one-half cent per pound. (705.)

1084. Rye-flour: ten per centum ad valorem. (81.)

1085. Rice, cleaned: two and a half cents per pound; on uncleaned, two cents per pound. (449.)

1086. On paddy, one cent and one-half per pound. (449.)

1087. Capers, pickles, and sauces of all kinds, not otherwise provided for: thirty-five per centum ad valorem. (110, 266.)

1088. Catsup: forty per centum ad valorem. (110, 225.)

1089. Preserved or condensed milk: twenty per centum ad valorem. (736.)

1090. Potatoes: fifteen cents per bushel. (705.)

1091. Vegetables, not otherwise provided for: ten per centum ad valorem. (84.)

1092. Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise: thirty-five per centum ad valorem. (138, 295.)

1093. Vinegar: ten cents per gallon. (423.)

Schedule G.—Sugars.*

1094. Sugar not above number seven, Dutch standard in color: one and three-quarters cents per pound. (675.)

1095. Sugar above number seven, and not above number ten, Dutch standard in color: two cents per pound. (676.)

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* For additional duty see post, 2204 and 2205.

1096. Sugar above number ten, and not above number thirteen, Dutch standard in color: two and one-quarter cents per pound. (677.)

1097. Sugar above number thirteen, and not above number sixteen, Dutch standard in color: two and three-quarters cents per pound. (678.)

1098. Sugar above number sixteen, and not above number twenty, Dutch standard in color: three and one-quarter cents per pound. (679.)

1099. Sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar: four cents per pound. But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States. (680.)

1100. Sugar-candy, not colored: ten cents per pound. (326.)

1101. All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less: fifteen cents per pound. (326.)

1102. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound: fifty per centum ad valorem. (326.)

1103. Molasses: five cents per gallon. (583, 2204.)

1104. Tank-bottoms, sirup of sugar-cane juice, melado, concentrated melado, and concentrated molasses: one and one-half cents per pound. (583, 2204–5.)

Schedule H.—Silks and Silk Goods.

1105. [Silk in the gum not more advanced than singles, tram, and thrown or organzine: thirty-five per centum ad valorem.] (378, 2171.)

1106. [Spun silk for filling in skeins or cops: thirty-five per centum ad valorem.] (378, 471, 2171.)

1107. [Floss-silks: thirty-five per centum ad valorem.] (378, 2171.)

1108. [Sewing-silk in the gum or purified: forty per centum ad valorem.] (378, 2171.)

1109. Silk twist, twist composed of mohair and silk: forty per centum ad valorem. (185, 2171.)

1110. Dress and piece silks, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value: sixty per centum ad valorem. (378 2171.)

1111. Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mits, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: sixty per centum ad valorem. (378, 472, 2171.)

1112. Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair: fifty per centum ad valorem. (608, 2171.)

1113. Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for: fifty per centum ad valorem. (379, 2171.)

Schedule I.—Spices.

1114. Pimento and black, white, and red or cayenne pepper: five cents per pound. (590.)

1115. Ground pimento and ground pepper of all kinds: ten cents per pound. (590.)

1116. Cinnamon: twenty cents per pound. (592.)

1117. Mace: twenty-five cents per pound. (592.)

1118 Nutmegs: twenty cents per pound. (592.)

1119. Cloves: five cents per pound. (592.)
1120. Clove-stems: three cents per pound. (592.)
1121. Cassia and cassia vera: ten cents per pound. (592.)
1122. Cassia buds and ground cassia: twenty cents per pound. (592.)
1123. All other spices: twenty cents per pound; ground or prepared: thirty cents per pound. (592.)
1124. Ginger, ground: three cents per pound. (714.)
1125. Ginger, preserved or pickled: thirty-five per centum ad valorem. (714.)
1126. Essence of ginger: thirty-five per centum ad valorem. (714.)

SCHEDULE J.—TOBACCO.

1127. Cigars, cigarettes, and cheroots of all kinds: two dollars and fifty cents per pound, and, in addition thereto, twenty-five per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars. (507, 568, 570, 575.)
1128. Tobacco in leaf, unmanufactured and not stemmed: thirty-five cents per pound. (332.)
1129. Tobacco-stems: fifteen cents per pound. (472.)
1130. Tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for: fifty cents per pound. (332.)
1131. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions: fifty cents per pound. (332.)
1132. Unmanufactured tobacco, not otherwise provided for: thirty per centum ad valorem. (42.)

SCHEDULE K.—WOOD.

1133. Timber, hewn or sawed; timber used in building wharves and spars: twenty per centum ad valorem. (86.)
1134. Timber, square or sided, not otherwise provided for: one cent per cubic foot. (708.)
1135. Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood: one dollar per thousand feet, board-measure. (708.)
1136. All other varieties of sawed lumber: two dollars per thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet. (708.)
1137. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem. (709.)
1138. Staves for pipes, hogsheads, and other casks, ten per centum ad valorem. (165, 232.) Staves not otherwise provided for: twenty per centum ad valorem. (86.)
1139. Pickets and palings: twenty per centum ad valorem. (709.)
1140. Laths: fifteen cents per thousand pieces. (709.)
1141. Shingles: thirty-five cents per thousand. (709.)
1142. Pine clapboards: two dollars per thousand. (709.)
1143. Spruce clapboards: one dollar and fifty cents per thousand. (709.)
1144. House or cabinet furniture, in pieces or rough, and not finished: thirty per centum ad valorem. (710.)
1145. Cabinet wares and house furniture, finished: thirty-five per centum ad valorem. (710.)
1146. Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, not otherwise provided for: thirty per centum ad valorem. (711).

1147. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood: thirty-five per centum ad valorem (131, 288); manufactures of wood, or of which wood is the chief component part, not otherwise provided for: thirty-five per centum ad valorem. (134, 291.)

1148. Wood unmanufactured, not otherwise provided for: twenty per centum ad valorem. (103.)

Schedule L.—Wool and Woolen Goods.

1149. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes: (526.)

Class 1.—Clothing-wool.

1150. That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three. (527.)

Class 2.—Combing-wools.

1151. That is to say, Leicester, Cotswold, Lincolnshire, down combing-wools, Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals. (528.)

Class 3.—Carpet-wools and other Similar Wools.

1152. Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it would be subjected, if imported unwashed. (529.)

1153. And the duty upon wool of all classes which shall be imported scoured shall be three times the duty to which it would be subject if imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject. (531.)

1154. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem. (531.)

1155. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem. (531.)

1156. Wools of the same class, the value whereof at the last port or place

whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem. (531.)

1157. Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound: three cents per pound. (531 and 1870.)

1158. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound: six cents per pound. (531.)

1159. Wools on the skin;* the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe. (595.)

1160. Sheep skins or Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed: thirty per centum ad valorem on the skins alone. (531.)

1161. Woolen rags, shoddy, mungo, waste, and flocks: twelve cents per pound. (531.)

1162. Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not herein otherwise provided for: fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem. (532.)†

1163. Flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound: twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound: thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound: forty cents per pound; valued at above eighty cents per pound: fifty cents per pound; and, in addition thereto, upon all the above-named articles: thirty-five per centum ad valorem. (533.)

1164. Endless belts or felts for paper or printing machines: twenty cents per pound and thirty-five per centum ad valorem. (534.)

1165. Bunting: twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (535.)

1166. Women's and children's dress-goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard: six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents the square yard: eight cents per square yard, and, in addition thereto, forty per centum ad valorem. But on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem. (536.)

1167. Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: fifty cents per pound, and, in addition thereto, forty per centum ad valorem. (537.)

1168. Webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material: fifty cents per pound, and, in addition thereto, fifty per centum ad valorem. (538.)

* Held to include "hair of the alpaca, goat, and other like animals." (S. S. 2490.)
† See notes to 532.

1169. Aubusson and Axminster carpets, and carpets woven whole for rooms fifty per centum ad valorem. (539.)

1170. Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine: seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1171. Brussels carpets, wrought by the Jacquard machine: forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem (539.)

1172. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise: forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1173. Tapestry Brussels carpets printed on the warp or otherwise: twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1174. Treble ingrain, three-ply, and worsted chain Venetian carpets: seventeen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1175. Yarn Venetian and two-ply ingrain carpets: twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1176. Druggets and bockings, printed, colored, or otherwise: twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem. (539.)

1177. Hemp or jute carpeting: eight cents per square yard. (539.)

1178. Carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified: forty per centum ad valorem. And mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem. (539.)

1179. Oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem. (540.)

1180. Oil-silk cloth: sixty per centum ad valorem. (540.)

Schedule M.—Sundries.

1181. Acetates.—Of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound (731); lime, twenty-five per centum ad valorem; magnesia, fifty cents per pound (396); potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound. (731.)

1182. Acids.—Acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound (730); benzoic, ten per centum ad valorem (220); carbolic, liquid, ten per centum ad valorem (730); chromic, fifteen per centum ad valorem (52); citric, ten cents per pound (205); gallic, one dollar per pound (730); nitric, ten per centum ad valorem (69); sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound (730); and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, ten per centum ad valorem. (69.)

1183. Acorn [coffee], and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for: three cents per pound. (239.)

1184. Alabaster and spar ornaments: thirty per centum ad valorem. (105.)
1185. Albata, unmanufactured: thirty-five per centum ad valorem. (105, 258.)
1186. Almonds: six cents per pound; shelled: ten cents per pound. (398.)
1187. Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake: sixty cents per one hundred pounds. (205.)
1188. Ammonia.—Ammonia, and sulphate and carbonate of ammonia: twenty per centum ad valorem (220); sal ammonia and muriate of ammonia: ten per centum ad valorem. (69.)
1189. Animals, live: twenty per centum ad valorem. (614.)
1190. Antimony, crude, and regulus of: ten per centum ad valorem. (400.)
1191. Argols, (other than crude,) six cents per pound. (205.)
1192. Asbestos, manufactured: twenty-five per centum ad valorem. (394.)
1193. Arrowroot: thirty per centum ad valorem. (401.)
1194. Asphaltum: twenty-five per centum ad valorem. (394.)
1195. Assafœtida: twenty per centum ad valorem. (69, 223.)
1196. Balsams, used for medicinal purposes, not otherwise provided for: thirty per centum ad valorem. (107.)
1197. Barley, pearl or hulled: one cent per pound. (236.)
1198. Barytes, and sulphate of: one-half cent per pound (206); nitrate of: twenty per centum ad valorem. (394.)
1199. Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for: thirty-five per centum ad valorem; composed of straw: thirty-five per centum ad valorem. (107, 262.)
1200. Bay-rum or bay-water, whether distilled or compounded: one dollar per gallon of first proof, and in proportion for any greater strength than first proof. (733.)
1201. All beads and bead ornaments, except amber: fifty per centum ad valorem. (429.)
1202. Bees-wax: twenty per centum ad valorem. (70, 224.)
1203. Benzoates: thirty per centum ad valorem. (107.)
1204. Billiard-chalk: fifty per centum ad valorem. (430.)
1205. Black, of bone or ivory drop: twenty-five per centum ad valorem. (394.)
1206. Blacking of all descriptions: thirty per centum ad valorem. (168, 224.)
1207. Bladders, manufactures of: thirty per centum ad valorem. (243.)
1208. Manufactures of bones, horn, ivory, or vegetable ivory: thirty-five per centum ad valorem. (127, 284.)
1209. Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for: forty per centum ad valorem; composed of straw: forty per centum ad valorem. (237.)
1210. Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts: twenty-five per centum ad valorem. (433.)
1211. Borax, refined: ten cents per pound. (206.)
1212. Bouillons or cannetille, and metal threads, filé or gespinst: twenty-five per centum ad valorem. (727.)
1213. Brick, fire-brick, and roofing and paving tile, not otherwise provided for: twenty per centum ad valorem. (86.)
1214. Brimstone, in rolls, or refined: ten dollars per ton. (401.)
1215. Bristles: fifteen cents per pound. (409.)
1216. Britannia ware: thirty-five per centum ad valorem. (128, 285.)
1217. Bronze liquor: ten per centum ad valorem. (70.)
1218. Bronze powder: twenty per centum ad valorem. (86.)
1219. Brooms of all kinds: thirty-five per centum ad valorem. (109, 265.)
1220. Brushes of all kinds: forty per centum ad valorem. (410.)
1221. Bulbous roots, not otherwise provided for: thirty per centum ad valorem. (240.)

1222. Burning-fluid: fifty cents per gallon. (206.)

1223. Burr-stones, manufactured or bound up into millstones: twenty per centum ad valorem. (86.)

1224. Buttons and button-moulds, not otherwise provided for: thirty per centum ad valorem. (109.)

1225. Calomel: thirty per centum ad valorem. (87, 225.)

1226. Camphor, refined: five cents per pound. (732.)

1227. Candles and tapers, stearine and adamantine: five cents per pound; spermaceti, paraffine, and wax candles and tapers, pure or mixed: eight cents per pound; all other candles and tapers: two and one-half cents per pound. (239.)

1228. Canes, and sticks for walking, finished or unfinished: thirty-five per centum ad valorem. (110, 266.)

1229. Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed: thirty-five per centum ad valorem. (113, 269.)

1230. Carriages and parts of carriages: thirty-five per centum ad valorem. (114, 270.)

1231. Castor beans or seeds, per bushel of fifty pounds: sixty cents. (402.)

1232. Chiccory-root, ground or unground: one cent per pound. (707.)

1233. Chiccory-root, burnt or prepared: five cents per pound. (402.)

1234. Chloroform: one dollar per pound. (403.)

1235. Chocolate: five cents per pound. (715.)

1236. Chronometers, box or ship's, and parts thereof: ten per centum ad valorem. (71.)

1237. Clocks, and parts of clocks: thirty-five per centum ad valorem. (114, 270.)

1238. Clothing, ready-made, and wearing-apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for (115, 271), caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for (112, 268), articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part by hand, not otherwise provided for: thirty-five per centum ad valorem. (106, 260.)

1239. Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for: thirty-five per centum ad valorem. (116, 272.)

1240. Slack coal or culm, such as will pass through a half inch screen: forty cents per ton of twenty-eight bushels, eighty pounds to the bushel; bituminous coal, and shale: seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. (702, 703.)

1241. Cobalt, oxide of: twenty per centum ad valorem. (394.)

1242. Cocoa, prepared or manufactured: two cents per pound. (715.)

1243. Coke: twenty-five per centum ad valorem. (364.)

1244. Collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid: one dollar per pound. (404.)

1245. Coloring for brandy: fifty per centum ad valorem. (239.)

1246. Combs of all kinds: thirty-five per centum ad valorem. (117, 273.)

1247. Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: thirty-five per centum ad valorem. (118, 274.)

1248. Compositions of glass or paste, when set: thirty per centum ad valorem; (104, 273), when not set: ten per centum ad valorem. (387, 393.)

1249. Composition tops for tables, or other articles of furniture: thirty-five per centum ad valorem. (117, 273.)

1250. Copperas, green vitriol, or sulphate of iron: one-half of one cent per pound. (52, 233.)

1251. Coral, cut or manufactured: thirty per centum ad valorem. (118.)

1252. Corks and cork-bark, manufactured: thirty per centum ad valorem. (729.)

1253. Corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner, as to be fit for corsets, when valued at six dollars per dozen or less: two dollars per dozen; when valued over six dollars per dozen: thirty-five per centum ad valorem. (593.)

1254. Court-plaster: thirty-five per centum ad valorem. (119, 275.)

1255. Crayons of all kinds: thirty per centum ad valorem. (119.)

1256. Cream tartar: ten cents per pound. (205.)

1257. Cutlery of all kinds: thirty-five per centum ad valorem. (119, 275.)

1258. Currants, Zante, or other: one cent per pound. (736.)

1259. Dates and prunes: one cent per pound. (736.)

1260. Dolls: thirty-five per centum ad valorem. (120, 276.)

1261. Dried pulp: twenty per centum ad valorem. (88.)

1262. Drugs, medicinal and other, crude, not otherwise provided for: twenty per centum ad valorem. (94, 220.)

1263. Dutch or bronze metal, in leaf: ten per centum ad valorem. (72, see also 1064.)

1264. Embroidery.*—Manufactures of cotton, linen, or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for: thirty-five per centum ad valorem; (130, 287), articles embroidered with gold and silver or other metal: thirty-five per centum ad valorem. (105, 259.)

1265. Emery-grains: two cents per pound; emery-ore: six dollars per ton. (728.) Emery, manufactured, ground, or pulverized, one cent per pound. (208.)

1266. Encaustic tiles: thirty-five per centum ad valorem. (121, 277.)

1267. Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: thirty-five per centum ad valorem. (122, 277.)

1268. Essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin: fifty per centum ad valorem; (222,) cologne-water and other perfumery, of which alcohol forms the principal ingredient: three dollars per gallon, and fifty per centum ad valorem; (405,) rum essence or oil, and bay-rum essence or oil: fifty cents per ounce. (733.)

1269. Eyelets of every description: six cents per thousand. (594.)

1270. Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: thirty-five per centum ad valorem. (122, 278.)

1271. Feathers: ostrich, vulture, cock, and other ornamental, crude or not dressed, colored or manufactured: twenty-five per centum ad valorem; when dressed, colored, or manufactured: fifty per centum ad valorem. (426.) Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for: fifty per centum ad valorem. (429.)

1272. Feather-beds: twenty per centum ad valorem. (89.)

1273. Feldspar: twenty per centum ad valorem. (89.)

1274. Figs: two and one-half cents per pound. (736.)

1275. Filberts and walnuts, of all kinds: three cents per pound. (418.)

1276. Finishing-powder: twenty per centum ad valorem. (394.)

1277. Fire-crackers: one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number. (737.)

1278. Fire-crackers not otherwise provided for: thirty per centum ad valorem. (122.)

* See notes to 287. Wool, worsted, alpaca, goat, and mohair goods, embroidered, are not dutiable under this clause; but under 1162 to 1168, "Schedule L." (S. S. 1823, 1942, 2352.)

1279. Fish-skins: twenty per centum ad valorem. (89.)

1280. Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusel-oil or of fruit, or imitations thereof: two dollars and fifty cents per pound. (209.)

1281. Fruits.—Oranges, lemons, pine-apples, and grapes: twenty per centum ad valorem; limes, bananas, plantains, shaddocks, mangoes, ten per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity. (615.) Green, ripe, or dried, not otherwise provided for: ten per centum ad valorem; (74,) preserved in their own juice, and fruit-juice: twenty-five per centum ad valorem. (414.)

1282. Fulminates, fulminating-powders, and all articles used for like purposes, not otherwise provided for: thirty per centum ad valorem. (245.)

1283. Fur, articles made of: Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material: thirty-five per centum ad valorem. (111, 267.)

1284. Fusel-oil, or amylic alcohol: two dollars per gallon. (407.)

1285. Gelatin, and all similar preparations, not otherwise provided for: thirty-five per centum ad valorem. (126, 283.)

1286. Glass plates or disks, unwrought, for optical instruments: ten per centum ad valorem. (75.)

1287. Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear: fifty per centum ad valorem. (431.)

1288. Glue: twenty per centum ad valorem. (90.)

1289. Glycerin: thirty per centum ad valorem. (220.)

1290. Grease, all not specified: ten per centum ad valorem. (79.)

1291. Grindstones, rough or unfinished: one dollar and fifty cents per ton; finished: two dollars per ton. (601.)

1292. Gum substitute, or burnt starch: ten per centum ad valorem. (75.)

1293. Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound: six cents per pound, and, in addition thereto, twenty per centum ad valorem; valued above twenty cents per pound: ten cents per pound, and, in addition thereto, twenty per centum ad valorem. (437.)

1294. Gutta-percha, manufactured: forty per centum ad valorem. (436.)

1295. Hair.—Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material: thirty-five per centum ad valorem; (108, 263,) curled hair, except hair of hogs, used for beds or mattresses: thirty per centum ad valorem; (605, 682,) hair of hogs: one cent per pound; (409,) human hair, raw, uncleaned, and not drawn: twenty per centum ad valorem; when cleaned or drawn, but not manufactured: thirty per centum ad valorem; when manufactured: forty per centum ad valorem; (242,) hair of all kinds, cleaned, but unmanufactured, not otherwise provided for: ten per centum ad valorem. (76.)

1296. Hair-cloth known as "crinoline-cloth," and all other manufactures of hair, not otherwise provided for: thirty per centum ad valorem; (605,) of the description known as "hair-seating," eighteen inches wide or over: forty cents per square yard; less than eighteen inches wide: thirty cents per square yard. (604.)

1297. Hair-pencils: thirty-five per centum ad valorem. (124, 280.)

1298. Hair-pins, made of iron wire: fifty per centum ad valorem. (606.)

1299. Hat-bodies of cotton: thirty-five per centum ad valorem. (124, 280.)

1300. Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods. composed of straw, chip, grass, palm-leaf, willow, or any other vegeta-

ble substance, or of hair, whalebone, or other material, not otherwise provided for: thirty per centum ad valorem. (238.)

1301. Hatters' furs not on the skin, and dressed furs on the skin: twenty per centum ad valorem. (435.)

1302. Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value: twenty-five per centum ad valorem. (91, 286.)

1303. Hempseed and rapeseed, and other oil-seeds of like character other than linseed or flaxseed: one-half cent per pound. (617.)

1304. Hoffman's anodyne and spirits of nitric ether: fifty cents per pound. (408.)

1305. Honey: twenty cents per gallon. (411.)

1306. [Hops: five cents per pound.] (241, 2177.)

1307. India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: fifty per centum ad valorem. (244.)

1308. India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: thirty-five per centum ad valorem. (109, 264.)

1309. Articles composed wholly of India rubber, not otherwise provided for: twenty-five per centum ad valorem. (100, 264.)

1310. India rubber boots and shoes: thirty per centum ad valorem. (184.)

1311. Ink, printers' ink, and ink-powders: thirty-five per centum ad valorem. (125, 281.)

1312. Insulators for use exclusively in telegraphy, except those made of glass: twenty-five per centum ad valorem. (726.)

1313. Iodine, salts of: fifteen per centum ad valorem (52); resublimed: seventy-five cents per pound. (212.)

1314. Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: fifty per centum ad valorem. (430.)

1315. Japanned ware of all kinds, not otherwise provided for: forty per centum ad valorem. (125, 229.)

1316. Jellies of all kinds: fifty per centum ad valorem. (430.)

1317. Jet, manufactures and imitations of: thirty-five per centum ad valorem. (125, 281.)

1318. Lead, nitrate of: three cents per pound. (52.)

1319. Leather.—Bend or belting-leather, and Spanish or other sole leather: fifteen per centum ad valorem; calf-skins, tanned, or tanned and dressed: twenty-five per centum ad valorem; upper-leather of all other kinds, and skins dressed and finished of all kinds, not otherwise provided for: twenty per centum ad valorem; skins for morocco, tanned, but unfinished: ten per centum ad valorem (706); manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: thirty-five per centum ad valorem. (132, 289.)

1320. Leather and skins, japanned, patent or enamelled: thirty-five per centum ad valorem. (125, 281.)

1321. All leather and skins, tanned, not otherwise provided for: twenty-five per centum ad valorem. (92, 100, 282.)

1322. Lemon and lime-juice: ten per centum ad valorem. (78.)*

1323. Licorice-paste, or licorice in rolls: ten cents per pound. (415.)

1324. Licorice-juice: five cents per pound. (212.)

1325. Lime: ten per centum ad valorem. (78.)

1326. Linseed or flaxseed: twenty cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil-cake made from imported seed. (617.)

1327. Magnesia, carbonate: six cents per pound; calcined, twelve cents per pound. (213.)

1328. Malt: twenty per centum ad valorem. (93.)

1329. Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: one dollar per cubic foot, and, in addition thereto,

* The juice of the sour orange, a species of citrus not edible, included. (S. S., 2345.)

twenty-five per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: fifty cents per cubic foot, and, in addition thereto, twenty per centum ad valorem. (438.) Sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: thirty per centum ad valorem, and, in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, ten cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness, such marble shall be subject to the duty imposed upon marble blocks. (603.) All manufactures of marble not otherwise provided for: fifty per centum ad valorem. (243.)

1330. Mats of cocoa-nut: thirty per centum ad valorem. (93, 230.)

1331. Matting, China, and other floor-matting, and mats made of flags, jute, or grass: thirty per centum ad valorem. (93, 230.) Cocoa or coir: twenty-five per centum ad valorem. (93, 250.)

1332. Medicinal preparations not otherwise provided for: forty per centum ad valorem. (135, 230.)

1333. Mercurial preparations not otherwise provided for: twenty per centum ad valorem. (94.)

1334. Mineral and bituminous substances in a crude state not otherwise provided for: twenty per centum ad valorem. (94.)

1335. Mineral kermes: ten per centum ad valorem. (79.)

1336. Mineral or medicinal waters, artificial, for each bottle or jug containing not more than one quart: three cents, and, in addition thereto, twenty-five per centum ad valorem; containing more than one quart: three cents for each additional quart, or fractional part thereof, and, in addition thereto, twenty-five per centum ad valorem. (439.) Otherwise than in bottles, thirty per centum ad valorem. (135.)

1337. Morphia, and all salts of morphia: one dollar per ounce. (619.)

1338. Music, printed with lines, bound or unbound: twenty per centum ad valorem. (79, 231.)

1339. Musical instruments of all kinds: thirty per centum ad valorem. (95, 231.)

1340. Muskets, rifles, and other fire-arms: thirty-five per centum ad valorem. (135, 291.)

1341. Mustard, ground, in bulk: ten cents per pound; when inclosed in glass or tin: fourteen cents per pound. (735.)

1342. Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: twenty-five per centum ad valorem. (96, 292.)

1343. Nuts of all kinds, not otherwise provided for: two cents per pound. (181.)

1344. Oils.—Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: forty cents per gallon; coal-oil, crude: fifteen cents per gallon; crude petroleum or rock-oil: twenty cents per gallon (472); croton: one dollar per pound; olive, in flasks or bottles, and salad: one dollar per gallon; castor: one dollar per gallon; cloves: two dollars per pound; cognac or œnanthic ether: four dollars per ounce (417); linseed or flaxseed: thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon (616); hempseed and rapeseed: twenty-three cents per gallon (52, 233); neat's-foot, and all animal, whale, seal, and fish oils: twenty per centum ad valorem (616); cotton-seed: thirty cents per gallon (618); cenne [bene]: thirty cents per gallon. (618.)

1345. Oils, essential or essence.—Bay-leaves:* seventeen dollars and fifty cents per pound; cubebs: one dollar per pound; lemons: fifty cents per pound; orange: fifty cents per pound; all other essential oils, not otherwise provided for: fifty per centum ad valorem. (216.)

* Held to be identical with bay-rum essence or oil provided for under 1268, and repealed by the enactment of that provision in the Act of 1872. (S. S., 2644.)

1346. Oils, fixed or expressed.—Bay or laurel: twenty cents per pound; olive, not salad: twenty-five cents per gallon; mustard, not salad: twenty-five cents per gallon; oils expressed, not otherwise provided for: twenty per centum ad valorem. (97, 215.)

1347. Opium: one dollar per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: six dollars per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded. (619.)

1348. Osier or willow, prepared for basket-makers' use: thirty per centum ad valorem. (97, 232.)

1349. Paintings and statuary, not otherwise provided for: ten per centum ad valorem. (81.) But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only. (473.)

1350. Paints and dyes.—Aniline dyes and colors, by whatever name known: fifty cents per pound, and thirty-five per centum ad valorem. (607.)

1351. Blanc-fixe, enamelled white, satin-white, lime-white, and all combinations of barytes with acids or water: three cents per pound; carmine lake, dry or liquid: thirty-five per centum ad valorem. (397.)

1352. French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: thirty per centum ad valorem. (397.)

1353. Indian red: twenty-five per centum ad valorem. (394.)

1354. Indigo, extract of: ten per centum ad valorem (226); carmined: twenty per centum ad valorem. (394.)

1355. Iron liquor: ten per centum ad valorem. (77.)

1356. Lamp-black: twenty per centum ad valorem. (92.)

1357. Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: ten per centum ad valorem. (372, 541, 548.)

1358. Lead, white or red, and litharge, dry or ground in oil: three cents per pound. (412.)

1359. Logwood, and other dye-woods, extracts and decoctions of: ten per centum ad valorem. (151, 226.)

1360. Ochers and ochery earths, not otherwise provided for, when dry: fifty cents per one hundred pounds; when ground in oil: one dollar and fifty cents per one hundred pounds (214); Spanish brown: twenty-five per centum ad valorem. (394.)

1361. Sumac: ten per centum ad valorem. (220.)

1362. Ultramarine: six cents per pound. (594.)

1363. Umber: fifty cents per one hundred pounds. (52.)

1364. Vandyke brown: twenty per centum ad valorem. (102.)

1365. Water-colors: thirty-five per centum ad valorem. (142, 299.)

1366. Wood lake, Venetian red, vermilion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc), dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for: twenty-five per centum ad valorem. (210.)

1367. Zinc, oxide of, dry or ground in oil: one and three-fourths cents per pound. (52, 235.)

1368. Paper.—Sized or glued, suitable only for printing-paper: twenty-five per centum ad valorem (734); printing, unsized, used for books and newspapers exclusively: twenty per centum ad valorem (322); manufactures of, or of which paper is a component material, not otherwise provided for: thirty-five per centum ad valorem (133, 284); sheathing paper: ten per centum ad valorem. (82.)

1369. Paper boxes, and all other fancy boxes: thirty-five per centum ad valorem. (137, 293.)

1370. Paper envelopes: thirty-five per centum ad valorem. (137, 293.)

1371. Paper-hangings and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for: thirty-five per centum ad valorem. (137, 293.)

1372. Papier-maché, manufactures, articles, and wares of: thirty-five per centum ad valorem. (133, 290.)

1373. Paraffine: ten cents per pound. (217.)

1374. Parchment: thirty per centum ad valorem. (138.)

1375. Patent size: twenty per centum ad valorem. (394.)

1376. Paving-stones not otherwise provided for: ten per centum ad valorem. (81.)

1377. Pea-nuts or ground beans: one cent per pound; shelled, one and a half cents per pound. (418.)

1378. Pencils of wood, filled with lead or other materials: fifty cents per gross, and, in addition thereto, thirty per centum ad valorem. (425.)

1379. Pencils, lead not in wood: one dollar per gross. (245.)

1380. Pens, metallic: ten cents per gross, and, in addition thereto, twenty-five per centum ad valorem. (444.)

1381. Pen-tips and pen-holders, or parts thereof: thirty-five per centum ad valorem. (443.)

1382. Percussion-caps: forty per centum ad valorem. (413.)

1383. Philosophical apparatus and instruments: forty per centum ad valorem: *Provided*, That any philosophical apparatus and instruments imported for the use of any society, incorporated for religious purposes, are subject to a duty of fifteen per centum ad valorem. (67, 128, 131, 134, 232, 461.)

1384. Pins, solid-head or other: thirty-five per centum ad valorem. (128, 294.)

1385. Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe-fixtures, and all smokers' articles: seventy-five per centum ad valorem. (442.)

1386. Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for: one dollar and fifty cents per gross, and, in addition thereto, seventy-five per centum ad valorem (441); pipes, clay, common or white: thirty-five per centum ad valorem. (440.)

1387. Pitch: twenty per centum ad valorem. (98.)

1388. Plants.—Fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for; garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for: twenty per centum ad valorem. (712, 713.)

1389. Plaster of Paris, when ground or calcined: twenty per centum ad valorem. (81, 98, 232.)

1390. Plated and gilt ware of all kinds: thirty-five per centum ad valorem. (138, 294.)

1391. Plates, engraved, of steel: twenty-five per centum ad valorem; of wood or other material: twenty-five per centum ad valorem. (244.)

1392. Playing-cards, costing not over twenty-five cents per pack: twenty-five cents per pack; costing over twenty-five cents per pack: thirty-five cents per pack. (427.)

1393. Plums: two and one-half cents per pound. (615.)

1394. Polishing-powders of all descriptions, Frankfort black, and Berlin, Chinese, fig, and wash blue: twenty-five per centum ad valorem. (322.)

1395. Potash.—[Bichromate of: three cents per pound.] (217, 2178); chlorate [and chromate] (2047) of: three cents per pound (52, 732); hydriodate, iodate, iodide: seventy-five cents per pound (217); acetate: twenty-five cents per pound (731);

prussiate, yellow: five cents per pound; prussiate, red: ten cents per pound. (217.)

1396. Precious stones and jewelry.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set: ten per centum ad valorem (367); when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry: twenty-five per centum ad valorem (104); watch jewels: ten per centum ad valorem. (613.)

1397. Proprietary medicines: pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body: fifty per centum ad valorem. (221.)

1398. Putty: one dollar and fifty cents per one hundred pounds. (217.)

1399. [Quicksilver: fifteen per centum ad valorem.] (472, 2187.)

1400. Quinine, salts of, other than sulphate of: forty-five per centum ad valorem; sulphate of: twenty per centum ad valorem. (218, 732.)

1401. Rags of whatever material, not otherwise provided for, ten per centum ad valorem. (183.)

1402. Raisins: two and one-half cents per pound. (736.)

1403. Rattans and reeds, manufactured or partially manufactured: twenty-five per centum ad valorem. (99, 296.)

1404. Red precipitate: twenty per centum ad valorem. (99.)

1405. Resins, gum, not otherwise provided for, and rosin: twenty per centum ad valorem. (99, 220.)

1406. Rochelle salts: five cents per pound. (732.)

1407. Roman cement: twenty per centum ad valorem. (99.)

1408. Saleratus and bicarbonate of soda: one and one-half cents per pound. (22, 182, 233.)

1409. Sal-soda and soda-ash: one-fourth of one cent per pound. (732.)

1410. Salt.—In bags, sacks, barrels, or other packages: twelve cents per one hundred pounds; in bulk: eight cents per one hundred pounds. (704.)

1411. Saltpeter.—Crude: one cent per pound; refined and partially refined: two cents per pound. (740.)

1412. Salts.—Epsom: one cent per pound; glauber: one-half of one cent per pound; preparations of, not otherwise provided for: twenty per centum ad valorem. (100, 208.)

1413. Santonin: three dollars per pound. (732.)

1414. Scagliola tops, for tables or other articles of furniture: thirty-five per centum ad valorem. (139, 297.)

1415. Sealing-wax: thirty-five per centum ad valorem. (139, 297.)

1416. Shaddock[s]: ten per centum ad valorem. (615.)

1417. Shells, manufactures of: thirty-five per centum ad valorem. (127, 284.)

1418. Side-arms of every description, not otherwise provided for: thirty-five per centum ad valorem. (139, 297.)

1419. Skates costing twenty cents or less per pair: eight cents per pair; costing over twenty cents per pair: thirty-five per centum ad valorem. (356.)

1420. Smalts: twenty per centum ad valorem. (394.)

1421. Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps: ten cents per pound, and, in addition thereto, twenty-five per centum ad valorem; soap not otherwise provided for: one cent per pound, and, in addition thereto, thirty per centum ad valorem. (445, 446.)

1422. Soda.—Caustic: one and one-half cents per pound (182, 233); hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for: twenty per centum ad valorem (100); silicate of, or other alkaline silicates: one-half cent per pound. (609.)

1423. Sponges: twenty per centum ad valorem. (220.)

1424. Sporting-gun wads of all descriptions: thirty-five per centum ad valorem. (610.)

1425. Starch, made of potatoes or corn: one cent per pound, and twenty per centum ad valorem; made of rice, or any other material: three cents per pound, and twenty per centum ad valorem. (447, 448.)

1426. Staves for pipes, hogsheads, or other casks: ten per centum ad valorem; other staves: twenty per centum ad valorem. (86, 165, 232.)

1427. Stereotype plates: twenty-five per centum ad valorem. (100, 297.)

1428. Stones: freestone, granite, sandstone, and all building or monumental stone, except marble: one dollar and fifty cents per ton. (602.)

1429. Strings:*all strings of whip-gut or cat-gut, other than strings for musical instruments, thirty per centum ad valorem. (95, 231, 761.)

1430. Strychnia: one dollar per ounce. (732.)

1431. Strychnine, salts of, not otherwise provided for: one dollar and fifty cents per ounce. (421.)

1432. Sulphur, flowers of: twenty dollars per ton and fifteen per centum ad valorem.

1433. Tallow: one cent per pound. (52.)

1434. Tannin: two dollars per pound. (420.)

1435. Tar: twenty per centum ad valorem. (101.)

1436. Tartar-emetic: fifteen cents per pound. (219.)

1437. Teeth, manufactured: twenty per centum ad valorem. (76, 232.)

1438. Tin, oxide, muriatic and salts of tin and tin-foil: thirty per centum ad valorem. (247.)

1439. Toys, wooden and other, for children: fifty per centum ad valorem. (432.)

1440. Twine or pack thread, not otherwise provided for: thirty-five per centum ad valorem. (140, 298.)

1441. Turpentine, spirits of: thirty cents per gallon. (419.)

1442. Types, new: twenty-five per centum ad valorem. (101, 298.)

1443. Type-metal: twenty-five per centum ad valorem. (101, 298.)

1444. Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal: forty-five per centum ad valorem; umbrellas, parasols, and sun-shades, when covered with silk or alpaca: sixty per centum ad valorem; all other umbrellas: forty-five per centum ad valorem. (739.)

1445. Umbrellas, parasols, and sun-shades, frames and sticks for, finished or unfinished, not otherwise provided for: thirty-five per centum ad valorem. (123, 279.)

1446. Varnish valued at one dollar and fifty cents or less per gallon: fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon: fifty cents per gallon, and twenty-five per centum ad valorem. (219.)

1447. Vellum: thirty per centum ad valorem. (142.)

1448. Velvet, when printed or painted: thirty-five per centum ad valorem. (142, 299.)

1449. Vitriol, white, or sulphate of zinc: twenty per centum ad valorem; blue vitriol: four cents per pound. (103, 732.)

1450. Waste, all not otherwise provided for: twenty per centum ad valorem. (74, 227.)

1451. Watches, watch-cases, watch movements, parts of watches, and watch materials: twenty-five per centum ad valorem. (613.)

1452. Webbing, composed of cotton, flax, or any other materials, not otherwise provided for: thirty-five per centum ad valorem. (142, 299.)

* Held to be in conflict with 1612, and not in force at the date of its re-enactment in the Revised Statutes, and that therefore 1612 must govern. (S. S., 2637.)

The Free List.

1453. Sec. 2505. The importation of the following articles shall be exempt from duty:

1454. Acids: arsenious, crude (621); boracic (741); nitric, not chemically pure; muriatic; oxalic; picric and nitro-picric (621); succinic (778); sulphuric, (741.) But carboys containing acids shall be subject to the same duty as if empty. (621.) And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for. (143.)

1455. Aconite, root, leaf, and bark. (622.)

1456. Agaric. (622.)

1457. Agates, unmanufactured. (741.)

1458. Albumen and lactarin. (622.)

1459. Alcornoque. (143.)

1460. Alkanet root. (622.)

1461. Alkekengi. (622.)

1462. Almond-shells. (741.)

1463. Aloes. (622.)

1464. Aluminium. (741.)

1465. Amber beads. (741.)

1466. Ambergris. (145.)

1467. Amber gum. (741.)

1468. American manufactures of casks, barrels, or carboys, and other vessels, and grain-bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury. (462, 742, 2061.)

1469. Ammonia, crude. (622.)

1470. Angelica root. (742.)

1471. Aniline oil, crude. (622.)

1472. Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months. (743.)

1473. Animals, alive, specially imported for breeding purposes from beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe. (614.)

1474. Annatto, roncou, rocou, or orleans, and all extracts of. (744.)

1475. Annato seed. (744.)

1476. Antimony, ore, and crude sulphuret of. (744.)

1477. Aqua-fortis. (744.)

1478. Argal-dust. (744.)

1479. Argols, crude. (623.)

1480. Arsenic. (622.)

1481. Arseniate of aniline. (744.)

1482. Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. * But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of

* Damage on voyage of exportation not such a change of condition as to preclude free entry on return. (S. S., 2252. But see contra S. S., 2493.)

exportation, such tax shall be proved to have been paid before exportation and not refunded. (625.)

1483. Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty. (624.)

1484. Asbestos, not manufactured. (623.)

1485. Balm of Gilead. (745.)

1486. Balsams: copaiva, fir or Canada, Peru, and tolu. (745.)

1487. Bamboo-reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades. (746.)

1488. Bamboos, unmanufactured. (746.)

1489. Barrels, of American manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty. (827.)

1490. Barilla. (146.)

1491. Barks: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for. (626, 774.)

1492. Beans, vanilla, or vanilla plants. (781.)

1493. Bed feathers and downs. (747.)

1494. Belladonna, root and leaf. (626.)

1495. Bells, broken, and bell-metal, broken, and fit only to be remanufactured. (628.)

1496. Bells, old, and bell-metal. (146, 628.)

1497. Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for. (627.)

1498. Bezoar stones. (747.)

1499. Birds, stuffed. (747.)

1500. Birds, singing and other, and land and water fowls. (146.)

1501. Bismuth. (146.)

1502. Bitter apples, colocynth, coloquintida. (626.)

1503. Black salts. (747.)

1504. Black tares. (747.)

1505. Bladders, crude, and all integuments of animals not otherwise provided for. (747.)

1506. Bologna sausages. (747.)

1507. Bolting-cloths. (146.)

1508. Bones, crude and not manufactured; burned; calcined; ground; or steamed. (146, 629, 747.)

1509. Bone-dust and bone-ash for manufacture of phosphates and fertilizers. (629.)

1510. Books which shall have been printed and manufactured more than twenty years at the date of importation. (630, 748.)

1511. Books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid. (147, 749.)

1512. Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States. (144, 750.)

1513. Books, professional, of persons arriving in the United States. (167, 751.)

1514. Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale. (155, 751.)*

* Term "Household effects" absolute and not connected with "books." (S. S., 1814.)

1515. Borate of lime. (747.)
1516. Borax, crude. (747.)
1517. Brazil paste. (752.)
1518. Brazil pebbles for spectacles, and pebbles for spectacles, rough. (752.)
1519. Brazil-wood, braziletto, and all other dye-woods, in sticks. (148.)
1520. Breccia, in blocks or slabs. (148.)
1521. Brime. (148.)
1522. Brimstone, crude. (631.)
1523. Bromine. (626.)
1524. Buchu-leaves. (631.)
1525. Bullion, gold and silver. (148.)
1526. Burgundy pitch. (752.)
1527. Burr-stone in blocks, rough or unmanufactured, and not bound up into millstones. (148, 631.)
1528. Cabinets of coins, medals, and all other collections of antiquities. (149, 634.)
1529. Cadmium. (149.)
1530. Calamine. (149.)
1531. Camphor, crude. (753.)
1532. Cantharides. (632.)
1533. Carnelian, unmanufactured. (634.)
1534. Castor, or castoreum. (632.)
1535. Catechu or cutch. (632.)
1536. Cat-gut strings, or gut-cord, for musical instruments. (753.)
1537. Cat-gut or whip-gut, unmanufactured. (633.)
1538. Chalk and cliff-stone, unmanufactured. (634.)
1539. Chamomile-flowers. (753.)
1540. Charcoal. (753.)
1541. China-root. (753.)
1542. Chloride of lime. (753.)
1543. Cinchona-root. (753.)
1544. Citrate of lime. (632.)
1545. Coal, anthracite. (633.)
1546. Coal-stores of American vessels; but none shall be unloaded. (754.)
1547. Cobalt, ore of. (755.)
1548. Cocculus indicus. (633.)
1549. Cochineal. (149.)
1550. Cocoa, or cacao, crude, and fiber, leaves, and shells of. (755.)
1551. Coffee. (700.)
1552. Coins, gold, silver, and copper. (149.)
1553. Coir and coir-yarn. (755.)
1554. Colcothar, dry, or oxide of iron. (755.)
1555. Collections of antiquity, specially imported, and not for sale. (634.)
1556. Colt's-foot, (crude drug.) (755.)
1557. Columbo root. (632.)
1558. Conium cicuta, or hemlock, seed and leaf. (633.)
1559. Contrayerva root. (755.)
1560. Copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports. (756.)
1561. Copper, when imported for the United States Mint. (149.)
1562. Coral, marine, unmanufactured. (158.)
1563. Cork-wood, or cork-bark, unmanufactured. (634.)
1564. Cotton. (549.)
1565. Cowage down. (757.)
1566. Cow or kine pox, or vaccine virus. (757.)
1567. Cubebs. (757.)
1568. Cudbear. (633.)

1569. Curling-stones or quoits. (757.)
1570. Curry and curry-powders. (757.)
1571. Cuttle fish bone. (634.)
1572. Cyanite, or kyanite. (757.)
1573. Diamonds, rough or uncut, including glaziers' diamonds. (758.)
1574. Diamond-dust or bort. (635.)
1575. Divi-divi. (150.)
1576. Dragon's-blood. (635.)
1577. Dried and prepared flowers. (758.)
1578. Dried blood. (758.)
1579. Dried bugs. (758.)
1580. Dyeing or tanning; articles in a crude state, used in dyeing or tanning, not otherwise provided for. (145.)
1581. Eggs. (636.)
1582. Elecampane-root. (759.)
1583. Ergot. (759.)
1584. Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper. (636.)
1585. Fans, common palm-leaf. (760.)
1586. Farina. (760.)
1587. Fashion-plates engraved on steel or on wood, colored or plain. (637.)
1588. Felt, adhesive, for sheathing vessels. (152.)
1589. Fibrin, in all forms. (637.)
1590. Fire-wood. (760.)
1591. Fish, fresh, for immediate consumption. (637.)
1592. Fish for bait. (637.)
1593. Flint, flints, and ground flint-stones. (760.)
1594. Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for. (760.)
1595. Foliæ digitalis. (637.)
1596. Fossils. (760.)
1597. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation. (760, 2139.)
1598. Fur-skins of all kinds not dressed in any manner. (637.)
1599. Galanga or galangal. (761.)
1600. Garancine. (761.)
1601. Gentian-root. (761.)
1602. Ginger-root. (761.)
1603. Ginseng-root. (761.)
1604. Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured. (638.)
1605. Goat-skins, raw. (638.)
1606. Goldbeaters' molds and goldbeaters' skins. (761.)
1607. Gold size. (761.)
1608. Grease, for use as soap-stock only, not otherwise provided for. (761.)
1609. Guano, and other animal manures. (638.)
1610. Gums.—Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olibanum, guaiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for. (638.)
1611. Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture (761.)
1612. Gut and worm-gut, manufactured or unmanufactured, for whip and other cord. (761.)
1613. Guts, salted. (761.)
1614. Gutta-percha, crude. (638.)

1615. Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured. (762.)
1616. Hair of hogs, curled, for beds and mattresses, and not fit for bristles. (762.)
1617. Hellebore-root. (762.)
1618. Hemlock-bark. (639.)
1619. Hide-cuttings, raw, with or without the hair on, for glue-stock. (763.)
1620. Hide-rope. (763.)
1621. Hides.—Raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora-goat skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured. (763.)
1622. Hones and whetstones. (764.)
1623. Hoofs, horns, and horn-tips. (639.)
1624. Horn-strips. (764.)
1625. Hop-roots for cultivation. (764.)
1626. Hyoscyamus, or henbane-leaf. (639.)
1627. Ice. (156.)
1628. India rubber, crude, and milk of. (640.)
1629. Indian hemp, (crude drug.) (765.)
1630. Indigo. (156.)
1631. India or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted. (765.)
1632. Iodine, crude. (640.)
1633. Ipecac. (640.)
1634. Iridium. (765.)
1635. Iris, orris root. (156.)
1636. Isinglass, or fish glue. (765.)
1637. Istle, or Tampico fiber. (765.)
1638. Ivory and vegetable ivory, unmanufactured. (640.)
1639. Jalap. (641.)
1640. Jet, unmanufactured. (641.)
1641. Joss-stick, or joss-light. (766.)
1642. Juniper and laurel berries. (641.)
1643. Junk, old. (157.)
1644. [Jute butts.] (766, 2184.)
1645. Kelp. (157.)
1646. Kryolite. (641.)
1647. Lac, dye, crude, seed, button, stick, and shell. (642.)
1648. Lac spirits. (157.)
1649. Lac sulphur. (157.)
1650. Lava, unmanufactured. (642.)
1651. Leather, old scrap. (767.)
1652. Leaves, all, not otherwise provided for. (767.)
1653. Leeches. (642.)
1654. Licorice-root. (644.)
1655. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life. (643.)
1656. Lithographic stones, not engraved. (767.)
1657. Litmus and all lichens, prepared or not prepared. (644.)
1658. Loadstones. (767.)
1659. Logs, and round unmanufactured timber not otherwise provided for, and ship-timber. (768.)
1660. [Maccaroni and vermicelli.] (769, 2178.)
1661. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of. (769, 2186.)
1662. Magnets. (769.)

1663. Manganese, oxide and ore of. (769.)
1664. Manna. (645.)
1665. Manuscripts. (158.)
1666. Marrow, crude. (769.)
1667. Marsh-mallows. (769.)
1668. Matico-leaf. (769.)
1669. Medals, of gold, silver, or copper. (158.)
1670. Meerschaum, crude or raw. (769.)
1671. Mica and mica waste. (769.)
1672. Mineral waters, all, not artificial. (770.)
1673. Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use. (159.)
1674. Moss, Iceland, and other mosses, crude. (645.)
1675. Moss, sea-weed, and all other vegetable substances used for beds and mattresses. (770.)
1676. Murexide, (a dye.) (770.)
1677. Musk and civet, crude, in natural pod. (645, 770.)
1678. Mustard-seed, brown and white. (770.)
1679. Nitrate of soda, or cubic niter. (645.)
1680. Nut-galls. (159.)
1681. Nuts, cocoa and Brazil or cream. (771.)
1682. Nux vomica. (771.)
1683. Oak-bark. (646.)
1684. Oakum. (157.)
1685. Oil-cake. (772.)
1686. Oil, essential, fixed or expressed, viz.: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajeput; caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian. (772.)
1687. Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries. (160.)
1688. Olives, green or prepared. (772.)
1689. Orange and lemon peel, not preserved, candied, or otherwise prepared. (646.)
1690. Orange buds and flowers. (772.)
1691. Orchil, or archil, in the weed or liquid. (646.)
1692. Ores of gold and silver. (305.)
1693. Orpiment. (772.)
1694. Osmium. (772.)
1695. Oxidizing-paste. (772.)
1696. Palladium. (773.)
1697. Palm and cocoa nut oil. (647.)
1698. Palm-leaf, unmanufactured. (161.)
1699. Palm-nuts and palm-nut kernels. (647.)
1700. Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes. (773.)
1701. Pearl, mother of. (161.)
1702. Pellitory-root. (774.)
1703. Persis, or extract of archil, and cudbear. (774.)
1704. Personal and household effects, not merchandise, of citizens of the United States dying abroad. (162.)

1705. Peruvian bark. (774.)
1706. Pewter and britannia metal, old, and fit only to be remanufactured. (774.)
1707. Phanglein. (774.)
1708. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale. (650.)
1709. Phosphates, crude or native, for fertilizing purposes. (652.)
1710. Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture, or the United States Botanical Garden. (652.)
1711. Plaster of Paris, or sulphate of lime, unground. (162.)
1712. Platina unmanufactured. (162.)
1713. Platinum vases or retorts for chemical uses, or parts thereof. (162, 652.)
1714. Plumbago. (774.)
1715. Polishing-stones. (162.)
1716. Polypodium. (774.)
1717. Potassa, muriate of. (652.)
1718. Pulu. (774.)
1719. Pumice and pumice-stones. (162.)
1720. Quassia-wood. (652.)
1721. Quick-grass root. (775.)
1722. Quills, prepared or unprepared. (775.)
1723. Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging. (653.)
1724. Railroad ties, of wood. (776.)
1725. Rattans and reeds, unmanufactured. (776.)
1726. Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States. (144.)
1727. Rennets, raw or prepared. (776.)
1728. Resins, crude, not otherwise provided for. (653.)
1729. Rhubarb. (653.)
1730. Root-flour. (776.)
1731. Rose-leaves. (653.)
1732. Rottenstone. (163.)
1733. Saffron and safflower, and extract of. (777.)
1734. Saffron-cake. (777.)
1735. Sago, sago crude, and sago-flour. (777.)
1736. Saint John's beans. (777.)
1737. Salacine. (777.)
1738. Salep, or saloup. (777.)
1739. Sandal-wood. (654.)
1740. Sarsaparilla, crude. (654.)
1741. Sassafras bark and root. (777.)
1742. Sauerkraut. (777.)
1743. Sausage-skins. (777.)
1744. Scammony, or resin of scammony. (654.)
1745. Sea-weed, not otherwise provided for. (654.)
1746. Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for. (655.)

1747. Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest trees. (778.)
1748. Senna, in leaves. (656.)
1749. Shark-skins. (778.)
1750. Shells of every description, not manufactured. (656.)
1751. Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts." (165, 826.)
1752. Shrimps, or other shell-fish. (656.)
1753. Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste. (165.)
1754. Silk-worm eggs. (656.)
1755. Skeletons, and other preparations of anatomy. (656.)
1756. Skins, dried, salted, or pickled. (763, 2235.)
1757. Snails. (778.)
1758. Soap-stocks. (778.)
1759. Sparterre for making or ornamenting hats. (778.)
1760. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale. (657.)
1761. Spunk. (778.)
1762. Squills, or silla. (657.)
1763. Staves-acre, crude. (778.)
1764. Storax, or styrax. (778.)
1765. Straw, unmanufactured. (778.)
1766. Strontia, oxide of, or protoxide of strontium. (778.)
1767. Substances expressly used for manure. (165.)
1768. Sugar of milk. (778.)
1769. Sweepings of silver or gold. (657.)
1770. Talc. (779.)
1771. Tamarinds. (779.)
1772. Tapioca, cassava, or cassada. (658.)
1773. Tea. (700.)
1774. Tea-plants. (658.)
1775. Teasels. (779.)
1776. Teeth, unmanufactured. (779.)
1777. Terra-alba, aluminous. (779.)
1778. Terra japonica. (166.)
1779. Tica, crude. (779.)
1780. Tin, in pigs, bars, or blocks, and grain-tin. (779.)
1781. Tonquin, Tonqua, or Tonka beans. (779.)
1782. Tortoise and other shell, unmanufactured. (166.)
1783. Tripoli. (779.)
1784. Turmeric. (166.)
1785. Turtles. (658.)
1786. Types, old, and fit only to be remanufactured. (166.)
1787. Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes. (780.)
1788. Uranium, oxide of. (780.)
1789. Venice turpentine. (781.)
1790. Verdigris, or subacetate of copper. (658.)
1791. Wafers. (782.)
1792. Wax, bay or myrtle, Brazilian and Chinese. (782.)
1793. Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade,* occupation, or employment of persons arriving in the United States. But this

* Stereoscopes and views not exempt under this provision. (S. S., 2366.)

exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale. (167.)

1794. Whalebone, unmanufactured. (782.)

1795. Woad, weld or pastel. (167.)

1796. Wood-ashes, and lye of, and beet-root ashes. (659.)

1797. Woods, poplar, or other woods for the manufacture of paper. (659.)

1798. Woods, namely, cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured. (167.)

1799. Works of art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist. (648.)

1800. Works of art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation. (649.)

1801. Worm-seed, Levant. (659.)

1802. Xylonite, or Xylotile. (659.)

1803. Yams. (783.)

1804. Yeast-cakes. (783.)

1805. Zaffer. (783.)

1806. SEC. 2506. Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the Legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty (818); and whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty (819); but the provisions of this section shall not apply to any articles of merchandise mentioned therein which were held in bond by the customs officers of the United States on the first day of July, eighteen hundred and seventy-three. (822.)

1807. SEC. 2507. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period

of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe. (24.)

1808. SEC. 2508. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (480, see amendment, post, 2236.)

1809. SEC. 2509. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (482.)

1810. SEC. 2510. Machinery for the manufacture of beet sugar, and imported for that purpose solely, shall be exempted from duty. (542.)

1811. SEC. 2511. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation. (578.)

1812. SEC. 2512. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation. (696.)

1813. SEC. 2513. All lumber, timber, hemp, manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and, upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed. (788.)

1814. SEC. 2514. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe. (788, second proviso, 2237.)

1815. SEC. 2515. That no duty shall be levied or collected on the importation

of peltries brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid. (6 *b.*)

1816. SEC. 2516. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem. (168, 458.)

TITLE XXXIV.

COLLECTION OF DUTIES UPON IMPORTS.

CHAPTER ONE.

COLLECTION-DISTRICTS, PORTS, AND OFFICERS.

1817. SEC. 2580. The Secretary of the Treasury shall appoint inspectors of the customs to reside at San Antonio, Eagle Pass, the Presidio del Norte, and San Elizario, or at such other points as he may designate, not exceeding four in number, upon the routes by which goods entered and bonded and withdrawn from warehouse may, in pursuance of law, be exported to Mexico; and such inspectors shall make a report semi-annually to the Secretary of the Treasury of all the trade that passes under inspection, stating the number of packages, description of goods, their value, and the names of the exporters.*

1818. SEC. 2581. All merchandise transported in bond to the port of Brownsville from any other port in the United States, by Brazos Harbor, may, on arrival in that harbor, be transshipped under such regulations, not inconsistent with law, as the Secretary of the Treasury may prescribe, in other vessels for transportation by the Rio Grande to Brownsville; and all merchandise imported into the district by Brazos Harbor, from any foreign country, may in like manner be transshipped to Brownsville as provided for goods, wares, and merchandise transshipped in bond.†

1819. SEC. 2608. There shall be appointed by the President, by and with the advice and consent of the Senate, four appraisers of merchandise, who shall be employed in visiting such ports of entry in the United States, under the direction of the Secretary, as may be deemed useful by him for the security of the revenue, and shall at such ports afford such aid and assistance in the appraisement of merchandise thereat as may be deemed necessary by the Secretary of the Treasury to protect and insure uniformity in the collection of the revenue from customs. (37.)

1820. SEC. 2609. Whenever an appraisement of imported merchandise is to be made at any port for which no appraiser is provided by law, the collector of the district shall appoint two respectable resident merchants, who shall be the appraisers of such merchandise. (14 *b.*)

1821. SEC. 2610. Every merchant who, after being chosen by the collector as provided in the preceding section, and after due notice of such choice has been

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* Act of August 30, 1852, ch. 96, § 3.
† Act of June 16, 1860, ch. 134, § 4. 12th Stat. 39.

given to him in writing, declines or neglects to assist at such appraisement, shall be liable to a penalty not exceeding fifty dollars, and to the costs of prosecution therefor.*

1822. SEC. 2611. Special examiners of drugs, medicines, chemicals, and so forth, shall, before entering upon their duties, take and subscribe an oath faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath shall be administered by the collector of the port or district where the examiner making it is employed. (33.)

1823. SEC. 2612. The Secretary of the Treasury shall give to the collectors of districts for which an examiner of drugs, medicines, and chemicals is not provided by law, such instructions as he may deem necessary to prevent the importation of adulterated and spurious drugs and medicines. (32.)

CHAPTER FOUR.

ENTRY OF MERCHANDISE.

1824. SEC. 2766. The word "merchandise," as used in this Title, may include goods, wares, and chattels of every description capable of being imported.

1825. SEC. 2767. The word "port," as used in this Title, may include any place from which merchandise can be shipped for importation, or at which merchandise can be imported.

1826. SEC. 2768. The word "master," as used in this Title, may include any person having the chief charge or command of the employment and navigation of a vessel.

1827. SEC. 2769. In cases where the forms of official documents, as prescribed by this Title, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.†

1828. SEC. 2794. Every importer of distilled spirits or wines, or person to whom distilled spirits or wines are consigned, shall make a separate and additional entry thereof, specifying the name of the vessel, and her master, in which, and the place from which, such spirits or wines were imported, together with the quantity and quality thereof, and a particular detail of the casks or receptacles containing the same, with their marks and numbers; such entry shall be subscribed by the person making the same, for himself, or in behalf of the person for whom such entry is made, and shall be certified by the collector, before whom it is made, as a true copy, and conformable to the general entry before directed, in respect to all distilled spirits and wines therein contained; such entry thus certified shall be transmitted to the surveyor or officer acting as inspector of the revenue for the port where it is intended to commence the delivery of such spirits or wines.‡

1829. SEC. 2795. In order to ascertain what articles ought to be exempt from duty as the sea-stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea-stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea-stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty. (3.)

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* Act of March 1, 1823, ch. 21, § 19. 3d Stat. 736.
† Act of March 2, 1799, ch. 22, § 111. 1 Stat. 704.
‡ Act of March 2, 1799, ch. 22, § 37. 1 Stat. 658.

1830. Sec. 2796. Whenever it appears to the collector to whom a report and manifest of sea-stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea-stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess; which shall be forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess. (3.)

1831. Sec. 2797. If any other or greater quantity of articles are found on board such vessel as sea-stores than are specified in an entry of sea-stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed. (3.)

1832. Sec. 2798. The master of any vessel propelled by steam, arriving at any port in the United States, may retain all the coal such vessel may have on board at the time of her arrival, and may proceed with such coal to a foreign port, without being required to land the same in the United States, or to pay any duty thereon. (19 *b.*)

1833. Sec. 2799. In order to ascertain what articles ought to be exempted as the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, due entry thereof, as of other merchandise, but separate and distinct from that of any other merchandise, imported from a foreign port, shall be made with the collector of the district in which the articles are intended to be landed by the owner thereof, or his agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person who shall make the entry shall take and subscribe an oath before the collector, declaring that the entry subscribed by him and to which the oath is annexed contains, to the best of his knowledge and belief, a just and true account of the contents of the several packages mentioned in the entry, specifying the name of the vessel, of her master, and of the port from which she has arrived; and that such packages contain no merchandise whatever other than wearing apparel, personal baggage, or, as the case may be, tools of trade, specifying it; that they are all the property of a person named who has arrived, or is shortly expected to arrive in the United States, and are not directly or indirectly imported for any other, or intended for sale.*

1834. Sec. 2800. Whenever the person making entry of any articles as wearing apparel, personal baggage, tools, or implements, is not the owner of them, he shall give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to the duties on like articles imported subject to duty, upon the condition that the owner of the articles shall, within one year, personally make an oath such as is prescribed in the preceding section.†

1835. Sec. 2801. On compliance with the two preceding sections, and not otherwise, a permit shall be granted for landing such articles. But, whenever the collector and the naval officer, if any, think proper, they may direct the baggage of any person arriving within the United States to be examined by the surveyor of the port, or by an inspector of the customs, who shall make a return of the same; and if any articles are contained therein which in their opinion ought not to be exempted from duty, due entry of them shall be made and the duties thereon paid.†

1836. Sec. 2802. Whenever any article subject to duty is found in the bag-

* Act of March 22, 1799, ch. 22, § 46. 1 Stat. 661.
† Act of March 22, 1799, ch. 22, § 46. 1 Stat. 662.

gage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article.*

1837. SEC. 2803. Any baggage or personal effects arriving in the United States, in transit to any foreign country, may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe. (465.)

1838. SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect. (507.)

1839. SEC. 2837. All invoices shall be made out in the weights or measures of the country or place from which the importation is made, and shall contain a true statement of the actual weights or measures of such merchandise, without any respect to the weights or measures of the United States. (463.)

1840. SEC. 2838. All invoices of merchandise subject to a duty ad valorem shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such merchandise, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or of foreign coins, by law made current within the United States, in such foreign place or country. (12.)

1841. SEC. 2839. If any merchandise, of which entry has been made in the office of a collector, is not invoiced according to the actual cost thereof at the place of exportation, with design to evade payment of duty, all such merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited.†

1842. SEC. 2852. When any merchandise is admitted to an entry upon invoice, the collector of the port in which the same is entered shall certify the same under his official seal; and no other evidence of the value of such merchandise shall be admitted on the part of the owner thereof, in any court of the United States, except in corroboration of such entry.‡

1843. SEC. 2853. All invoices of merchandise imported from any foreign country shall be made in triplicate, and signed by the person owning or shipping such merchandise, if the same has actually been purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner. (310.)

1844. SEC. 2854. All such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment, for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects true; that it contains, if the merchandise mentioned therein is subject to ad valorem duty, and was obtained by purchase, a true and full statement of the time when and the place where the same was purchased, and

* Act of March 22, 1799, ch. 22, § 46. 1 Stat. 662.
† Act of March 2, 1799, ch. 22, § 66. 1 Stat. 677.
‡ Act of March 1, 1823, ch. 21, § 23. 3 Stat. 737.

the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market-value thereof at the time and place when and where the same was procured or manufactured; and, if subject to specific duty, the actual quantity thereof; and that no different invoice of the merchandise, mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is the currency which was actually paid for the merchandise by the purchaser. (310.)

1845. SEC. 2855. The person so producing such invoice shall at the same time declare to such consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of merchandise; whereupon the consul, vice-consul, or commercial agent shall indorse upon each of the triplicates a certificate, under his hand and official seal, stating that the invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the merchandise therein mentioned. The consul, vice-consul, or commercial agent shall then deliver to the person producing the same, one of the triplicates, to be used in making entry of the merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of the merchandise. (310.)

1846. SEC. 2856. In case of merchandise imported from a foreign country adjacent to the United States, the declaration in the two preceding sections required, may be made to, and the certificate indorsed by, the consul, vice-consul, or commercial agent at or nearest to the port of clearance for the United States.*

1847. SEC. 2857. Whenever, from a change of the destination of any merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, or from other cause, the triplicate transmitted to the collector of the port to which such merchandise was originally destined, is not received at the port where the same actually arrives, and where it is desired to make entry thereof, the merchandise may be admitted to an entry on the execution by the owner, consignee, or agent, of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. The collector of the port where such entry shall be made shall immediately notify the consul, vice-consul, or commercial agent to whom such invoice has been produced, to transmit to such collector a certified copy thereof; and such consul, vice-consul, or commercial agent shall transmit the same accordingly without delay; and the duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received. Such liquidation, however, shall not be delayed longer than eighteen months from the time of making such entry. (310.)

1848. SEC. 2858. Whenever, from accident or other cause, it has become impracticable for the person desiring to make entry of any merchandise, to produce, at the time of making such entry, any invoice thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury to authorize the entry of such merchandise upon such terms and in accordance with such general or special regulations as he may prescribe. The Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under the foregoing provisions as in other cases of forfeiture under the revenue laws. (310, 2d Prov.)

1849. SEC. 2859. The six preceding sections shall not apply to countries

* Act of July 27, 1868, ch. 254. 15th Stat. 226.

where there is no consul, vice-consul, or commercial agent of the United States And whenever the value of the imported merchandise does not exceed one hundred dollars, the collector may admit it to entry without the production of the triplicate invoice, and without submitting the question to the Secretary of the Treasury, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws. (310, 483.)

1850. SEC. 2860. Except as allowed in the four preceding sections, no merchandise imported from any foreign place or country shall be admitted to an entry unless the invoice presented in all respects conforms to the requirements of sections twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, and twenty-eight hundred and fifty-five, and has thereon the certificate of the consul, vice-consul, or commercial agent in those sections specified, nor unless the invoice is verified at the time of making such entry by the oath of the owner or consignee, or of the authorized agent of the owner or consignee, certifying that the invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, unless the triplicate transmitted by the consul, vice-consul, or commercial agent to the collector has been received by him. (310.)

1851. SEC. 2861. No consular officer of the United States shall grant a certificate for merchandise shipped from countries adjacent to the United States, which have passed a consulate after purchase for shipment. (815.)

1852. SEC. 2862. All consular officers are hereby authorized to require, before certifying any invoice under the provisions of the preceding sections, satisfactory evidence, either by the oath of the person presenting such invoices or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.*

1853. SEC. 2863. All consuls and commercial agents of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury. (304.)

1854. SEC. 2864. If any owner, consignee, or agent of any merchandise shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, such merchandise, or the value thereof, shall be forfeited. (310, 2199.)

1855. SEC. 2865. Every person who makes out or passes, or attempts to pass, through the custom-house any false, forged, or fraudulent invoice, or who shall aid or abet in making or passing such false, forged, or fraudulent invoice, shall be deemed guilty of a misdemeanor, punishable by a fine of not more than five thousand dollars, or by imprisonment for not more than two years, or both in the discretion of the court.† (See amendment, post, 2238.)

1856. SEC. 2866. From the date of the President's proclamation declaring that he has evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give effect to the provisions of the treaty of Washington of May eighth, eighteen hundred and seventy-one, as contained in articles eighteen to twenty-five inclusive, and article thirty of said treaty, and so long as said articles remain in force, according to the terms and conditions of article thirty-third of said treaty, all goods, wares, or merchandise arriving at

* Act of March 3, 1865, ch. 111. 13th Stat. 532.
† Act of August 30, 1842, ch. 270, § 19. 5th Stat. 565.

the ports of New York, Boston, and Portland, and any other ports in the United States which have been, or may from time to time be, specially designated by the President of the United States and destined for Her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may, from time to time, prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without the payment of duties, from such possessions, through the territory of the United States, for export from the said ports of the United States. (820.)

CHAPTER FIVE.

UNLADING.

1857. SEC. 2885. The officers of inspection of any port where distilled spirits or wines shall be landed, shall, upon the landing thereof, and as soon as the casks, vessels, and cases containing the same shall be inspected, gauged, or measured, brand or otherwise mark in durable characters, the several casks, vessels, and cases containing the same, and the marks shall express the number of casks, vessels, or cases, whether of spirits or wines, marked by each officer respectively, in each year, in progressive numbers for each of the articles; also the port of importation, the name of the vessel, and the surname of the master; also each kind of spirits or wines, for which different rates of duty are or shall be imposed, the number of gallons in each cask or case, and the rate of proof if spirits; also the name of the surveyor or chief officer of inspection for the port, and the date of importation; of all which particulars the chief officers of inspection shall keep fair and correct accounts, in books to be provided for that purpose. (2, 18, 19, 476, 496.)

1858. SEC. 2886. On the sale of any cask, vessel, or case, which has been or shall be marked as containing distilled spirits or wines, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or any removal thereof, the marks and numbers, which shall have been set thereon by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection or of the customs, who shall, on due notice being given, attend for that purpose, at which time the certificate which ought to accompany such chest, vessel, or case, shall also be returned and cancelled. Every person who shall obliterate, counterfeit, alter, or deface any mark or number placed by an officer of inspection upon any cask, vessel, or case, containing distilled spirits or wines, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, vessel, or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions of the preceding section, shall have been defaced or obliterated, in presence of an officer of inspection; or who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel, or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required by an officer of inspection or of the customs, shall for every such offence be liable to a penalty of one hundred dollars, with costs of suit. (2, 19, 476, 496.)

1859. SEC. 2895. Whenever any Spanish vessel shall arrive in distress, in any port of the United States, having been damaged on the coasts or within the limits of the United States, and her cargo shall have been unladen, in con-

formity with the provisions of the four preceding sections, the cargo, or any part thereof, may, if the vessel should be condemned as not seaworthy, or be deemed incapable of performing her original voyage, afterward be reladen on board any other vessel under the inspection of the officer who superintended the landing thereof, or other proper person. No duties, charges, or fees whatever, shall be paid on such part of the cargo as may be reladen and carried away, either in the vessel in which it was originally imported, or in any other.*

1860. SEC. 2898. In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught. (302.)†

CHAPTER SIX.

APPRAISAL.

1861. SEC. 2899. No merchandise liable to be inspected or appraised shall be delivered from the custody of the officers of the customs, until the same has been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put up, and so reported to the collector. The collector may, however, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in double the estimated value of such merchandise, conditioned that it shall be delivered to the order of the collector, at any time within ten days after the package sent to the public stores has been appraised and reported to the collector. If in the meantime any package shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the package is not delivered to the order of the collector, according to the condition of the bond, the bond shall, in either case, be forfeited.‡

1862. SEC. 2900. The owner, consignee, or agent of any merchandise which has been actually purchased, or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market-value or wholesale price of such merchandise at the period of exportation to the United States in the principal markets of the country from which the same has been imported; and the collector within whose district the same may be imported or entered may cause such actual market-value or wholesale price to be appraised; and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be collected a duty of twenty per centum ad valorem on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value. (474.)

1863. SEC. 2901. The collector shall designate on the invoice at least one

* Act of February 14, 1805, ch. 15. 2d Stat. 214.

† The word here given as "draught," was "draft" in the Act of July 14, 1862 (ante, 302), and in the Act of March 12, 1799 (ante 5). In Marriott *vs.* Brune (9th How., 633), it was held that this word should be "draff," meaning dust and dirt, and not what is generally meant by "draught" or "draft." (1 Brightly, 358.)

‡ Act of May 28, 1830, ch. 147, § 4. 4th Stat. 410.

package of every invoice, and one package at least of every ten packages of merchandise, and a greater number should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if the appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee. Such forfeiture may, however, be remitted by the Secretary of the Treasury on the production of evidence satisfactory to him that no fraud was intended. (22 *b*.)

1864. SEC. 2902. It shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market-value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise, at the time of exportation, and in the principal markets of the country whence the same has been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market-value or wholesale price of every of them, as the case may require. All such merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States, in an unfinished condition, shall, in every such appraisal, be estimated to have been at the time of exportation, and place whence the same was imported into the United States, of as great value as if the same had been entirely finished.*

1865. SEC. 2903. The President may cause to be established fit and proper regulations for estimating the duties on merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government.†

1866. SEC. 2904. When the duty upon any imports shall be subject to be levied upon the true market-value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy. (172.)

1867. SEC. 2905. In all cases where merchandise, subject to ad-valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such merchandise has been imported into the United States from a country in which the same has not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market-value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of such merchandise to the United States.*

1868. SEC. 2906. When an ad-valorem rate of duty is imposed on any imported merchandise, or when the duty imposed shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such merchandise, the collector within whose district the same shall be imported or entered shall cause the actual market-value, or wholesale price thereof, at the period of the exportation to the United States, in the

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* Act of August 30, 1842, ch. 270, § 16. 5th Stat. 563.
† Act of March 2, 1799, ch. 22, § 61, Proviso. 1st Stat. 673.

principal markets of the country from which the same has been imported, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. (474.)

1869. SEC. 2907. In determining the dutiable value of merchandise, there shall be added to the cost, or to the actual wholesale price or general market-value at the time of exportation in the principal markets of the country from whence the same has been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such merchandise is contained; commission at the usual rates, but in no case less than two and a half per centum; and brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. All charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined. (516.)

1870. SEC. 2908. All additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per centum the value declared in the entry, in addition to the duties imposed by law, there shall be collected a duty of twenty per centum on such value. But nothing contained in this and the preceding section shall apply to long combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added (516, Provisos): *Provided*, That this and the preceding section shall not be construed as impairing the provisions relating to duties on the several classes of imported wools, contained in Section 2504 under Schedule L.

1871. SEC. 2909. [Where the actual value to be appraised, estimated, and ascertained as hereinbefore stated, of any merchandise imported into the United States, and subject to any ad-valorem duty, or whereon the duty is regulated by or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof, shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected on such merchandise twenty per centum of the duty imposed on the same, when fairly invoiced.] (21, last Proviso, and 459 and 516. Repealed, post, 2239.)

1872. SEC. 2910. When merchandise of the same material or description, but of different values, is invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest valued goods in such invoice are subject. (176.)

1873. SEC. 2911. Whenever articles composed wholly, or in part, of wool or cotton, of similar kind, but different quality, are found, in the same package, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole.*

1874. SEC. 2912. When wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to

* Act of July 14, 1832, ch. 227, § 13. 4th Stat. 593.

a less rate of duty in consequence of being invoiced with wool of lower value. (531, 2d Proviso.)

1875. SEC. 2913. In the appraisement of kid and all other gloves imported into the United States there shall be no discrimination in determining by appraisement the foreign market-value of such goods, whether protected by trade-mark or not; and in no case shall gloves so protected by trade-mark be appraised at a less foreign market-value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same. (829.)

1876. SEC. 2914. The standard by which the color and grades of sugar are to be regulated, shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient. (326, Proviso.)

1877. SEC. 2915. The Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package. (680, Proviso.)

1878. SEC. 2916. For the purpose of carrying into effect the classification of wool and hair of animals, prescribed by Schedule L, Title "DUTIES UPON IMPORTS," a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, the standard samples of which shall be retained in the Treasury Department, shall be deposited in the custom-houses and elsewhere, as he may direct; which samples shall be used by the proper officers of the customs, to determine the class to which any imported wool or hair belongs. (530.)

1879. SEC. 2917. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that may be imposed by law on vinegar imported from foreign countries shall be collected according to this standard. (784.)

1880. SEC. 2918. The Secretary of the Treasury may, under the direction of the President, adopt such hydrometer as he may deem best calculated to promote the public interest for the purpose of ascertaining the proof of liquors; and, after such adoption, the duties imposed by law upon distilled spirits shall be collected according to the proof ascertained by any hydrometer so adopted.*

1881. SEC. 2919. For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of pease, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel. (492.)

1882. SEC. 2920. In all cases in which the invoice or entry does not contain the weight, or quantity, or measure of merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

1883. SEC. 2921. If, on the opening of any package, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties. (22*b*, last Prov.)

1884. SEC. 2922. The appraisers, or the collector and naval officer, as the case may be, may call before them and examine upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem

* Act of January 12, 1825, ch. 4. 4th Stat. 79.

material in ascertaining the true market-value or wholesale price of any merchandise imported, and require the production, on oath, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same. All testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same. (21.)

1885. SEC. 2923. If any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by an appraiser or collector and naval officer, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the appraisers, or collector and naval officer, where there are no legal appraisers, may make of the merchandise shall be final and conclusive. (21.)

1886. SEC. 2924. Any person who shall willfully and corruptly swear falsely on an examination before any appraiser, or collector and naval officer, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited. (21.)

1887. SEC. 2925. Whenever, in the opinion of the Secretary of the Treasury, it may be necessary in order to carry into full effect the laws for the collection of the revenue, he may authorize the collector of any district into which merchandise, subject to duty, may be imported, to require the owner, importer, or consignee of such merchandise, to give bond, in a sum not exceeding the value of such merchandise, that he will produce or cause to be produced, within a reasonable time, to be fixed by the Secretary, such proof as the Secretary may deem necessary, and as is in the power of the owner, importer, or consignee, to obtain, to enable the collector to ascertain the class or description of manufacture, or rate of duty, to which such merchandise is justly liable.*

1888. SEC. 2926. All merchandise, of which incomplete entry has been made, or an entry without the specification of particulars, either for want of the original invoice, or for any other cause, or which has received damage during the voyage, shall be conveyed to some warehouse or storehouse, to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice thereof, or by appraisement, at the option of the owner, importer, or consignee; and until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof. (4.)

1889. SEC. 2927. In respect to articles that have been damaged during the voyage, whether subject to a duty ad-valorem, or chargeable with a specific duty, either by number, weight, or measure, the appraisers shall ascertain and certify to what rate or percentage the merchandise is damaged, and the rate of† percentage of damage, so ascertained and certified, shall be deducted from the original amount, subject to a duty ad-valorem, or from the actual or original number, weight, or measure, on which specific duties would have been computed. No allowance, however, for the damage on any merchandise, that has been entered, and on which the duties have been paid or secured to be paid, and for which a permit has been granted to the owner or consignee thereof, and which may on examining the same prove to be damaged, shall be made, unless proof to ascertain such damage shall be lodged in the custom-house of the port where such merchandise has been landed, within ten days after the landing of such merchandise. (4, page 6.)

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* Act of May 28, 1830, ch. 147, § 8. 4th Stat. 411.

† The word "*or*" in the original section of the Act of 1799 (Sec. 52), was erroneously changed to "*of*" in the "Revised Statutes," from which the above is copied.

1890. SEC. 2928. Before any merchandise which may be taken from any wreck shall be admitted to an entry, the same shall be appraised; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of damage which any merchandise shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent shall be dissatisfied with such appraisement, he shall be entitled to the privileges of appeal as provided for in this title. (14 *c.*)

1891. SEC. 2929. The principal appraisers shall revise and correct the report of the assistant appraisers as they may judge proper, and report to the collector their decision thereon. If the collector deems any appraisement of goods too low, he may order a reappraisement, either by the principal appraisers, or by three merchants designated by him for that purpose, who shall be citizens of the United States; and may cause the duties to be charged accordingly.*

1892. SEC. 2930. If the importer, owner, agent, or consignee, of any merchandise shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select one discreet and experienced merchant to be associated with one of the general appraisers wherever practicable, or two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed to be the true value, and the duties shall be levied thereon accordingly (21, 1st Prov.)

1893. SEC. 2931. On the entry of any vessel, or of any merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury. The decision of the Secretary on such appeal shall be final and conclusive; and such vessel, or merchandise, or costs and charges, shall be liable to duty accordingly, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the Secretary. No suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless the decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains. (450.)

1894. SEC. 2932. The decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those relating to

* Act of May 28, 1830, ch. 147, § 2. 4th Stat. 409.

the rate and amount of duties to be paid on the tonnage of any vessel, or on merchandise and the dutiable costs and charges thereon, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the preceding section in regard to duties. No suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains. (451.)

1895. SEC. 2933. All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall, before passing the custom-house, be examined and appraised, as well in reference to their quality, purity, and fitness for medical purposes, as to their value and identity specified in the invoice. (28.)

1896. SEC. 2934. All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names so affixed shall be adjudged to be forfeited. (29.)

1897. SEC. 2935. If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German pharmacopœias and dispensatories, and thereby improper, unsafe, or dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom-house, unless, on a re-examination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous, and it is declared as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes. (30.)

1898. SEC. 2936. The owner or consignee shall at all times, when dissatisfied with the examiner's return, have the privilege of calling, at his own expense, for a re-examination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection-district is situated, to make* a careful analysis of the articles included in the return, and a report upon the same under oath. In case this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of the requisite strength and purity, according to the standards referred to in the next preceding section, the entire invoice shall be passed without reservation, on payment of the customary duties. (31.)

1899. SEC. 2937. If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage, and other expenses

* See amendment, post, 2240.

necessarily incurred by the United States, and on giving a bond with sureties satisfactory to the collector to land the articles out of the limits of the United States, shall have the privilege of re-exporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported. (31.)

1900. SEC. 2938. One of the assistant appraisers at the port of New York, to be appointed with special reference to his qualifications for such duties, shall, in addition to the duties that may be required of him by the appraiser, perform the duties of a special examiner of drugs, medicines, chemicals, and so forth. (501.)

1901. SEC. 2939. The collector of the port of New York shall not, under any circumstances, direct to be sent for examination and appraisement less than one package of every invoice, and one package at least out of every ten packages of merchandise, and a greater number should he, or the appraiser, or any assistant appraiser, deem it necessary. When the Secretary of the Treasury, however, from the character and description of the merchandise, may be of the opinion that the examination of a less proportion of packages will amply protect the revenue, he may, by special regulation, direct a less number of packages to be examined. (499.)

1902. SEC. 2940. The Secretary of the Treasury may, on the nomination of the appraiser, appoint such number of examiners at the port of New York as the Secretary may in writing determine to be necessary, to aid each of the assistant appraisers in the examination, inspection, and appraisement of merchandise. No person shall be appointed such examiner who is not, at the time of his appointment, practically and thoroughly acquainted with the character, quality, and value of the article in the examination and appraisement of which he is to be employed; nor shall any such examiner enter upon the discharge of his duties, as such, until he shall have taken and subscribed an oath faithfully and diligently to discharge such duties. (501 *b*.)

1903. SEC. 2941. No appraiser, assistant appraiser, examiner, clerk, verifier, sampler, messenger, or other person employed in the departments of appraisal at the port of New York, or any of them, shall engage or be employed in any commercial or mercantile business, or act as agent for any person engaged in such business, during the term of his appointment. (502.)

1904. SEC. 2942. All provisions relating to the duties of appraisers, or to any proceedings consequent or dependent upon the action of such appraisers and not inconsistent with the provisions relating to the appraiser and assistant appraisers at the port of New York, shall be construed to apply to them. (504.)

1905. SEC. 2943. One of the assistant appraisers at the port of New York shall be detailed by the appraiser for the supervision of the department for the examination of merchandise damaged on the voyage of importation, and as far as practicable to make examinations and appraisals of such or any other merchandise as the appraiser may direct, and in all cases truly to report to him the extent of such damage, or the true value of the merchandise appraised, as the case may be, according to law; such report to be subject to revision, correction, and approval by the appraiser, and to be transmitted to the collector in the same manner as other appraisals. (501.)

1906. SEC. 2944. If at any time, from an increase of importation, or from any other cause, there shall be found upon the floors of the public stores in the city of New York an accumulation of merchandise awaiting appraisement, the appraiser shall, under regulations established by the Secretary of the Treasury, direct the assistant appraisers, and others associated with them in this branch of the public business, to devote time beyond the usual business hours, in each

day, during daylight, to their respective duties, so that the business of appraisement may be faithfully and more promptly dispatched. (505.)

1907. SEC. 2945. Any merchant who shall be chosen by the collector to make any appraisement required under any act respecting imports and tonnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty of not more than fifty dollars, and to the costs of prosecution therefor.*

1908. SEC. 2946. When merchandise is entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties. (23.)

1909. SEC. 2947. The Secretary of the Treasury shall have authority to direct the appraisers for any collection-district to attend in any other collection-district for the purpose of appraising any merchandise imported therein. (14 *b*.)

1910. SEC. 2948. No portion of the additional duties provided by this Title shall be deemed a fine, penalty, or forfeiture, for the purpose of being distributed to any officer of the customs; but the whole amount thereof, when received, shall be paid directly into the Treasury.†

1911. SEC. 2949. The Secretary of the Treasury from time to time shall establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of such actual market-value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market-value or wholesale price of each of them. (23 *b*.) The Secretary of the Treasury shall report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

1912. SEC. 2950. The certificate of any one of the appraisers of the dutiable value of any imported merchandise required to be appraised, shall be deemed to be the appraisement of such merchandise required by law to be made by such appraisers. Where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer. (36.)

1913. SEC. 2951. Wherever the word "ton" is used in this chapter, in reference to weight, it shall be construed as meaning twenty hundred-weight, each hundred-weight being one hundred and twelve pounds avoirdupois. (170.)

1914. SEC. 2952. The words "value" and "valued," used in this chapter, shall be construed as meaning the true market-value of merchandise in the principal markets of the country from whence exported at the date of exportation. (176.)

1915. SEC. 2953. Nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations as may be required for the use of the United States appraisers for the due examination and appraisal of imported merchandise at the ports where such officers are provided by law, nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom-house purposes at any of the smaller revenue ports of the United States.‡

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* Act of March 3, 1823, ch. 21, § 19. 3d Stat. 736.
† Act of February 11, 1846, ch. 7, § 3. 9th Stat. p. 3.
‡ Act of March 28, 1854, ch. 30, § 7.

CHAPTER SEVEN.

THE BOND AND WAREHOUSE SYSTEM.

1916. SEC. 2954. The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary for the storage of unclaimed goods, or goods which for any other reason are required by law to be stored by the Government.*

1917. SEC. 2955. No leases shall be entered into by the United States for any warehouses for the storage of warehoused or unclaimed merchandise at any port where there may exist any private bonded warehouses: *Provided*, That such buildings may be leased as may be required for the use of appraisers for the examination and appraisal of imported merchandise at ports where such officers are provided by law; and collectors may lease, for short periods, at any of the smaller ports, such stores as may be required for custom-house purposes, with the approval of the Secretary of the Treasury.†

1918. SEC. 2956. All warehouses hired by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury.‡

1919. SEC. 2957. No collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid, in whole or in part, in any case, in advance.†

1920. SEC. 2958. Cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed.§

1921. SEC. 2959. Parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue. (491.)

1922. SEC. 2960. Private warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor.‖

1923. SEC. 2961. Before any of the stores or cellars, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter

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* Joint Resolution of February 14, 1850, No. 4, § 1. Proviso, 9th Stat. p. 560.
† Act of March 28, 1854, ch. 30, § 7.
‡ Act of March 3, 1841, ch. 35, § 6. 5th Stat. 432.
§ Act of March 28, 1854, ch. 30, § 1. 2d prov.,
‖ Ibid. 1st prov.

into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding harmless the United States and its officers from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposit or keeping of the merchandise in the warehouses; and all imports deposited in any public or private warehouse authorized by this Title shall be at the sole and exclusive risk and expense of the owner or importer.*

1924. SEC. 2962. Any merchandise subject to duty, with the exception of perishable articles, also gunpowder, and other explosive substances, except fire-crackers, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused merchandise of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused merchandise; such place of storage to be designated on the warehouse-entry at the time of entering such merchandise at the custom-house.†

1925. SEC. 2963. When merchandise, imported into the United States, has not been entered in pursuance of the provisions of any act regulating imports and tonnage, the same shall be deposited in the public warehouse, and shall there remain, at the expense and risk of the owner, until such invoice is produced. Nothing herein contained shall be understood to prohibit the sale of such quantities of merchandise so stored as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times when such duties shall become due and payable.‡

1926. SEC. 2964. In all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe.§

1927. SEC. 2965. Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor, and other expenses accruing on any such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the Treasury as required by existing laws.‖

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* Act of March 28, 1854, ch. 30, § 3.
† Ibid. § 1, p. 88.
‡ Act of March 1, 1823, ch. 21, § 3. 3d Stat. p. 730.
§ Act of August 6, 1846, ch. 84, § 1. 1st prov.,
‖ Act of March 28, 1854, ch. 30, § 2.

1928. SEC. 2966. When merchandise shall be imported into any port of the United States from any foreign country in vessels propelled in whole or in part by steam, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same, and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel.*

1929. SEC. 2967. Merchandise imported into the port of Louisville, and destined for Jeffersonville, may be landed and warehoused at Jeffersonville, under the custody and control of the surveyor of the port of Louisville.†

1930. SEC. 2968. The Secretary of the Treasury may extend the privileges of the provisions relating to warehouses, and the regulations of the Treasury Department relating thereto, to the port of Albany.‡

1931. SEC. 2969. All merchandise of which the collector shall take possession under the provisions relating to the time for the discharge of a vessel's cargo shall be kept with due and reasonable care at the charge and risk of the owner.§

1932. SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges. (479.)

1933. SEC. 2971. All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port to be subject to the same rules and regulations as if originally imported there. Any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the Government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury. (307.) In computing this period of three years, if such exportation or transshipment of any merchandise shall, either for the whole or any part of the term of three years, have been prevented by reason of any order of the President, the time during which such exportation or transshipment of such merchandise shall have been so prevented shall be excluded from the computation.‖ Merchandise withdrawn for exportation shall be subject only to the payment of such storage and charges as may be due thereon.¶

1934. SEC. 2972. The Secretary of the Treasury, in case of any sale of any merchandise remaining in public store or bonded warehouse beyond three years, may pay to the owner, consignee, or agent of such merchandise, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision relating to the sale of merchandise remaining in a warehouse for more than one year (517.)

1935. SEC. 2973. If any merchandise shall remain in public store beyond one year, without payment of the duties and charges thereon, except as hereinbefore

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* Act of Aug. 3, 1854, ch. 196. 10th Stat. 344.
† Act of September 28, 1850, ch. 79, § 10. 9th Stat. 510.
‡ Act of March 2, 1867, ch. 173, § 3. 14th Stat. 542.
§ Act of March 2, 1799, ch. 22, § 56. 1st Stat. 670.
‖ Act of December 22, 1864, ch. 9. 13th Stat. 420.
¶ Act of March 28, 1854, ch. 30, § 4.

provided, then such merchandise shall be appraised by the appraisers, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department. At such public sale, distinct printed catalogues descriptive of such merchandise, with the appraised value affixed thereto, shall be distributed among the persons present at such sale. A reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such merchandise. The proceeds of such sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same.*

1936. SEC. 2974. The overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the collector shall transmit to the Treasury Department, with the overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port whence, it was imported, and the time when, and the name of the person to whom such merchandise was consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master of any vessel in which such merchandise was imported, from all claim of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this Title.†

1937. SEC. 2975. All merchandise of a perishable nature, and all gunpowder and explosive substances, except fire-crackers, deposited in any public or private bonded warehouse, shall be sold forthwith.‡

1938. SEC. 2976. Any collector of the customs is authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise.§

1939. SEC. 2977. Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. But proper evidence of such merchandise having been landed abroad shall be furnished to the collector by the importer, and one per centum of the duties shall be retained by the Government. (307, 2d prov.)

1940. SEC. 2978. No merchandise subject to duty shall be entered for drawback, or exported for drawback, after it is withdrawn from the custody of the officers of the customs.‖ (See amendment, post, 2241.)

1941. SEC. 2979. If the owner, importer, consignee, or agent of any merchandise on which the duties have not been paid, shall give to the collector satisfactory security that the merchandise shall be landed out of the jurisdiction

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* Act of August 6, 1846, ch. 84, § 1. 1st prov.,
† Ibid. 2d prov.,
‡ Ibid. 4th prov.,
§ Act of March 28, 1854, ch. 30, § 2.
‖ Act of March 3, 1849, ch. 90, § 5. 9th Stat. 398.

of the United States, in the manner required by the laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of the appropriate expenses, permit the merchandise, under the inspection of the proper officers, to be shipped without the payment of any duties thereon.*

1942. SEC. 2980. No merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury.*

1943. SEC. 2981. Whenever the collector or other chief officer of the customs of any port shall be notified in writing by the owner or consignee of any vessel or vehicle, arriving from any foreign port, of a lien for freight on any merchandise imported in such vessel or vehicle, and remaining in his custody, such officer may refuse the delivery of such merchandise from any public or bonded warehouse, or other place in which the same shall be deposited, until proof to his satisfaction shall be produced that the freight due thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien, regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom, are paid. (524.)

1944. SEC. 2982. The privilege of purchasing supplies from the public warehouses duty free, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privilege toward the vessels of war of the United States in its ports. (308.)

1945. SEC. 2983. In no case shall there be any abatement of the duties or allowance made for any injury, damage, deterioration, loss, or leakage sustained by any merchandise, while deposited in any public or private bonded warehouse.†

1946. SEC. 2984. The Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual industry‖ [injury] or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the customs and not in bond, or while within the limits of any port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be. (‡ and 478.)

1947. SEC. 2985. Any person convicted of altering, defacing, or obliterating any mark which has been placed by any officer of the revenue on any package of warehoused merchandise shall be liable to a penalty of five hundred dollars for every such offence.§

1948. SEC. 2986. If any importer or proprietor of any warehoused merchandise, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the merchandise, except in the presence of the proper officer of the customs, acting in the execution of his duty, such

* Act of August 6, 1846, ch. 84, § 1.
† Act of March 28, 1854, ch. 30, § 4. 2d prov.
‡ Ibid. Post, part iii. p. 90. See also *ante*, paragraph 478.
§ Act of August 6, 1846, ch. 84, § 3.
‖ See amendment, post, 2242.

importer or proprietor shall be liable to a penalty of one thousand dollars for every such offence.

1949. SEC. 2987. If any warehoused merchandise shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such merchandise, or of aiding or abetting such concealment or removal, shall be liable to the same penalties as are imposed for the fraudulent introduction of merchandise into the United States.

1950. SEC. 2988. The collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the Secretary may give, of all merchandise remaining in the warehouses of their respective ports, specifying the quantity and description of the same; [which returns, or tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.] (See amendment, post, 2243.)

1951. SEC. 2989. The Secretary of the Treasury may from time to time establish such rules and regulations, not inconsistent with law, for the due execution of the provisions [relating to warehouses, 2144], and to secure a just accountability under the same, as he may deem to be expedient and necessary.

1952. SEC. 2990. When any merchandise, except wine, distilled spirits, and perishable or explosive articles, or articles in bulk, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland in Maine, Port Huron, Detroit, New Orleans, Toledo, and San Francisco, shall appear by the invoice or bill of lading and by the manifest* to be consigned to and destined for either of the ports specified in section two thousand nine hundred and ninety-seven, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry thereof for warehouse or immediate transportation, in triplicate, setting forth the particulars in such entry and the route by which such merchandise is to be forwarded, whether by land or water. The entry having been compared with the invoice and duly sworn to, and such an examination of the merchandise having been made as will satisfy the customs officers that the same corresponds with the manifest and invoice, and the duties estimated on the value and quantity of the invoice, and on the execution of a bond as hereinafter provided, the collector shall deliver the same to be immediately transported to such port of destination,† at the sole cost and risk of such owner, agent or consignee. (666.)

1953. SEC. 2991. The collector of the port shall give priority in time to the examination of merchandise imported to any of the ports of entry named in the preceding section, and designed for any port designated by section two thousand nine hundred and ninety-seven, for the purpose of forwarding the same to its port of destination, and the examination shall not necessitate the transportation of merchandise to the warehouse or appraiser's office. Such merchandise so entered for immediate transportation shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice and entry, and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of original importation if such merchandise had been entered for consumption or warehouse at such port. (666.)

1954. SEC. 2992. The bond for transportation shall be in a penal sum of at least double the invoice value of the merchandise with the duties added, and in such form, and with such number of sureties, not less than two, as shall be

* Held, that this section should be construed to require *solely, the production of the invoice* as a basis for the entry of the goods, or in the *absence* of the invoice showing such destination, the bill of lading and manifest; and that if the destination of the goods be specified *either* by the invoice, or by the bill of lading and manifest, they should be allowed to go forward. (April 11, 1872. Philadelphia. See also circular. Syn. Series, 1095.)

† Transportation cannot be permitted over routes passing through foreign territory. (Feb. 23, 1872. J. D. H.)

prescribed by the Secretary of the Treasury; and the sureties shall justify, by affidavit taken before the collector of customs and attached to the bond, in an amount at least double the penalty of the bond, and the collector shall certify to their sufficiency; and the bond may be executed at the port of final destination, and transmitted to the collector at the port of first arrival, by the surveyor. (667.)

1955. SEC. 2993. Merchandise so entered for transportation shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to or by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination;* and before any such carriers shall be permitted to receive and transport any such merchandise they shall become bound to the United States in bonds of such form and amount, and with such conditions not inconsistent with law, and such security as the Secretary of the Treasury shall require.† (668.)

1956. SEC. 2994. Merchandise transported under the provisions of this Title shall be conveyed in cars, vessels, or vehicles, securely fastened with locks or seals, under the exclusive control of the officers of the customs; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary, and at the expense of the companies respectively. Such merchandise shall not be unladen or transshipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury, in cases which may arise from a difference in the gauge of railroads, or from accidents, or from legal intervention, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise. (669, 695, 699.)

1957. SEC. 2995. Merchandise so destined for immediate transportation, except the packages designated for examination, shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle in which the same is to be transported to its final destination; and if transferred from the importing vessel to any bonded or other warehouse, or to any other place than such car, vessel, or vehicle, it shall be taken possession of by the collector as unclaimed, and deposited in public store, and shall not be removed from such store without entry and appraisement, as in ordinary cases. (670.)

1958. SEC. 2996. The Secretary of the Treasury may, in his discretion, and with such precaution as he shall deem proper, authorize the establishment of bonded warehouses especially and exclusively appropriated to the reception of such merchandise in cases where its immediate transfer to the transporting car, vessel, or vehicle shall be impracticable. But merchandise remaining in such warehouse more than ten days shall be deprived of the privileges of transportation in bond conferred by this Title, and shall be taken possession of by the collector as unclaimed, and held until regularly entered and appraised. (670.)

1959. SEC. 2997. The privilege of transportation in bond shall extend to the ports of New York and Buffalo, in New York; Boston, in Massachusetts; Providence, in Rhode Island; Philadelphia and Pittsburgh, in Pennsylvania; Baltimore, in Maryland; Norfolk, in Virginia; Charleston, in South Carolina; Savannah, in Georgia; New Orleans, in Louisiana; Portland, in Maine; Chicago, in Illinois; Cincinnati and Toledo, in Ohio; Saint Louis, in Missouri; Evansville, in Indiana; Milwaukee, in Wisconsin; Louisville, in Kentucky; Cleveland, in Ohio; San Francisco, in California; Portland, in Oregon; Memphis, in Tennessee; Mobile, in Alabama; and Detroit, in Michigan; and to importations from or to Europe, and from or to Asia, or the islands adjacent thereto, via the United States. (672, 696 *b*, 697, and *see* 2200.)

1960. SEC. 2998. Any person maliciously opening, breaking, or entering, by

* See S. S., 964. † See S. S., 985.

any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise so delivered for transportation, or removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other person or persons so to remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall be punishable by imprisonment for not less than six months nor more than two years. (673 *b.*)

1961. SEC. 2999. For the purpose of better guarding against frauds upon the revenue on foreign merchandise transported between the ports of the Atlantic and those of the Pacific overland through any foreign territory, the Secretary of the Treasury may appoint special sworn agents as inspectors of the customs, to reside in such foreign territory where such merchandise may be landed or embarked, with power to superintend the landing or shipping of all merchandise, passing coastwise between the ports of the United States on the Pacific and the Atlantic. It shall be their duty, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of frauds upon the revenue. The compensation paid to such inspectors shall not in the aggregate exceed five thousand dollars per annum.*

1962. SEC. 3000. Any merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection-district, and be transported to a bonded warehouse in any other collection-district, and rewarehoused thereat; and any such merchandise may be so transported to its destination wholly by land, or wholly by water, or partially by land and partially by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory.*

1963. SEC. 3001. The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of merchandise from a port in one collection-district to a port in another collection-district as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver within the time limited any such bonded merchandise to the collector at the designated port, a duty of double the amount to which such merchandise would be liable shall be collected, which duty shall be secured by such bond, or the merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. (306.)† (See amendment, post, 2245.)

1964. SEC. 3002. Any imported merchandise in the original packages which shall have been duly entered and bonded, in pursuance of the provisions relating to warehouses, may be withdrawn from warehouse for immediate exportation, without payment of duties, to Chihuahua, in Mexico, by the route of the Arkansas River, through Van Buren, or by the route of the Red River, through Fulton, or by the route of the Missouri River, through Independence, or by such other routes as may be designated by the Secretary of the Treasury. Any imported merchandise duly entered and bonded at [Point Isabel], in the district of Brazos de Santiago, or imported and bonded at any other port of the United States, and transported thence in bond, and duly rewarehoused at

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* Act of March 28, 1854, ch. 30, § 5.
† Ibid. § 6, as modified July 14th, 1862. See ante, paragraph 306.

[Point Isabel] may be withdrawn from warehouse for immediate exportation, without payment of duties, to ports and places in Mexico, by land or water, or partly by land and partly by water, or by such routes as may be designated by the Secretary of the Treasury.* (See amendments, post, 2246.)

1965. SEC. 3003. Any imported merchandise duly entered and bonded in any port of the United States may be withdrawn from warehouse without payment of duties, for immediate exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, through the port of Lavaca, in the collection-district of Saluria, in the State of Texas, and be transshipped inland, thence to San Antonio, in that State, and from the latter place to the destinations in Mexico, either by way of Eagle Pass, the Presidio del Norte, [and] or San Elizario, all on the Rio Grande; and the Secretary of the Treasury is hereby authorized to prescribe such regulations, not inconsistent with law, as he may deem proper and necessary, respecting the packing, marking, inspection, proof of due delivery at their foreign destinations of the imports authorized by this and the foregoing section to be exported from warehouse to ports and places in Mexico, and for the due protection in other respects of the public revenue.† (See post, 2247.)

1966. SEC. 3004. Imported merchandise duly entered and bonded at a port of the United States, and withdrawn from warehouse in accordance with existing law, for exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, may pass through Indianola, the port of entry for the district of Saluria, in Texas, under such regulations as the Secretary of the Treasury shall prescribe, as well as through the port of Lavaca.‡

1967. SEC. 3005. All merchandise arriving at the ports of New York, Boston, Portland in Maine, or any other port specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of [Point Isabel]‖ in Texas, or any other port specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as the Secretary of the Treasury may prescribe. (512.)§

1968. SEC. 3006. Imported merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the British Provinces or republic of Mexico, be transported from one port in the United States to another port therein, over the territory of such provinces or republic, by such routes, and under such rules, regulations, and conditions as the Secretary of the Treasury may prescribe; and the merchandise so transported shall, upon arrival in the United States from such provinces or republic, be treated in regard to the liability to or exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States. (513.)

1969. SEC. 3007. Railroad-cars or other vehicles laden with merchandise, sealed by a customs officer, passing, under the provisions of the preceding section and the regulations of the Secretary of the Treasury, from one port in the United States to another therein, through foreign contiguous territory, shall be exempt from the payment of any fees for receiving or certifying manifests thereof. (701 *b*.)

1970. SEC. 3008. No merchandise exported to Mexico or the British North American Provinces shall be voluntarily landed or brought into the United States; and any so landed or brought into the United States shall be forfeited; and the same proceeding shall be had for its condemnation, and the distribution of the proceeds of the sales, as in other cases of forfeiture of merchandise illegally imported. Every person concerned in the voluntary landing or bring-

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* Acts of March 3, 1845, ch. —, § 1. 5th Stat., 750. August 30, 1852, ch. 96, § 1,
† Section 2, of last-named Act.
‡ Act of April 30, 1872, ch. 129.
§ Detroit, Port Huron, and Duluth, designated May 15, 1875. (S. S., 2242.)
‖ Changed to Brownsville, see post, 2248.

ing such merchandise into the United States shall be liable to a penalty of four hundred dollars.*

CHAPTER EIGHT.

PAYMENT.

1971. SEC. 3009. All duties upon imports shall be collected in ready money, and shall be paid in coin, ["or coin certificates"] (2249), or in United States notes payable on demand, authorized to be issued prior to the twenty-fifth day of February, eighteen hundred and sixty-two, and by law receivable in payment of public dues.†

1972. SEC. 3010. All money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, and shall not be held by the collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectible in any case where money is so paid.‡

1973. SEC. 3011. Any person who shall have made payment under protest and in order to obtain possession of merchandise imported for him, to any collector, or person acting as collector, of any money as duties, when such amount of duties was not, or was not wholly, authorized by law, may maintain an action in the nature of an action at law, which shall be triable by jury, to ascertain the validity of such demand and payment of duties, and to recover back any excess so paid. But no recovery shall be allowed in such action unless a protest, in writing and signed by the claimant or his agent, was made and delivered at or before the payment, setting forth distinctly and specifically the grounds of objection to the amount claimed.§ (See amendment, post, 2250.)

1974. SEC. 3012. No suit shall be maintained in any court for the recovery of duties alleged to have been erroneously or illegally exacted by collectors of customs, unless the plaintiff, within thirty days after due notice of the appearance of the defendant, either in person or by attorney, serves on the defendant or his attorney a bill of particulars of the plaintiff's demand, giving the name of the importer or importers, the description of the merchandise, and place from which imported, the name of the vessel, or means of importation, the date of the invoice, the date of the entry at the custom-house, the precise amount of duty claimed to have been exacted in excess, the date of payment of said duties, the day and year on which protest was filed against the exaction thereof, the date of appeal thereon to the Secretary of the Treasury, and date of decision, if any, on such appeal. And if a bill of particulars, containing all the above-mentioned items, be not served as aforesaid, a judgment of non pros. shall be rendered against the plaintiff or plaintiffs in said action. (490.)

1975. SEC. 3012½. Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, the Secretary of the Treasury shall draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated. (452.)

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* Act of August 30, 1852, ch. 96, § 4.
† Acts of March 2, 1833, ch. 55, § 3. 4th Stat., 630; and of February 25, 1862, ch. 33, § 5. 12th Stat., 346.
‡ Act of March 3, 1839, ch. 82, § 2. 5th Stat., 348.
§ Act of February 26, 1845, ch. 22. 5th Stat., 727.

1976. SEC. 3013. Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the party has failed to comply with the requirements relating to appeals to the Secretary of the Treasury, and the Secretary of the Treasury shall be satisfied that such non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated. (514.)

1977. SEC. 3014. In all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution. (477.)

CHAPTER NINE.

DRAWBACK.*

1978. SEC. 3015. A drawback of duties, as prescribed by law, shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign state immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks, and allowances which shall be payable, or allowable, on any specific quantity of merchandise, shall be deemed to apply in proportion to any greater or lesser quantity, except as herein otherwise provided.

1979. SEC. 3016. No merchandise imported shall be entitled to a drawback of the duties paid, unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which were therein contained, at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted.†

1980. SEC. 3017. No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

1981. SEC. 3018. All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported

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* See rates of, post, Part III., after Schedule,

† The allowance of drawback on articles manufactured of materials imported, is restricted by the provisions of Section 3017, Rev. Statutes. (S. S., 3506.) The limitation of fifty dollars in Section 3016, applies *only* to merchandise exported in the original packages, without diminution or change of the articles therein contained, and *is not applicable* to goods manufactured in the United States from imported materials, and then exported with benefit of drawback. (S. S., 3541.)

by the owner thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury.

1982. SEC. 3019. There shall be allowed on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury.* Ten per centum on the amount of all drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively. (See post, 2192 and 2206.)

1983. SEC. 3020. Where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers, manufactured with stocks or handles made of wood grown in the United States, are exported for benefit of drawback under the preceding section, such articles shall be entitled to such drawback in all cases when the imported material exceeds one-half of the value of the material used.

1984. SEC. 3021. Railroad-iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after such railroad-iron shall have been repaired or remanufactured. The Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.†

1985. SEC. 3022. Imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used in curing fish, the duties on the same shall be remitted.‡

1986. SEC. 3023. Upon all merchandise gaugeable by law, hereafter exported, upon which drawback or return duty is allowed, and upon all merchandise gaugeable by law, withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports ten cents per cask.

1987. SEC. 3024. Upon all weighable articles hereafter exported, upon which a drawback or return duty is allowed, and upon all weighable merchandise withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports three cents per hundred pounds, to be determined by the returns of the weighers.

1988. SEC. 3025. No return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the Government, except in the cases provided in sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six.

1989. SEC. 3026. There shall be a drawback on foreign saltpetre, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more. The word "saltpetre" as used in this section shall be construed to mean the element of nitre, so used, whether it be the nitrate of potash or the nitrate of soda. Ten per centum on the amount of drawbacks so allowed shall, however, be retained

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* The allowance of drawback on articles manufactured of materials imported, is restricted by the provisions of Section 3017, Rev. Statutes. (S. S., 3506.) The limitation of fifty dollars in Section 3016, applies *only* to merchandise exported in the original packages, without diminution or change of the articles therein contained, and *is not applicable* to goods manufactured in the United States from imported materials, and then exported with benefit of drawback. (S. S., 3541.)

† See Tr. Regs., 1874, Art. 737.

‡ This exemption from duty does not extend to salt used in preserving seines with which such fish are caught. (S. S., 2333.)

for the use of the United States by the collectors paying such drawbacks respectively.

1990. SEC. 3027 No part of the additional or discriminating duty imposed by law on merchandise on account of its importation in foreign vessels shall be allowed to be drawback, but the whole shall be retained.*

1991. SEC. 3028. Where articles are imported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the officer.

1992. SEC. 3029. It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection.

1993. SEC. 3030. When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof.

1994. SEC. 3031. Due notice of the wish to make such transfer, in writing, setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred.

1995. SEC. 3032. Every importer, owner, consignee, agent, or exporter, who shall enter merchandise for importation, or for exportation, or transportation from one port to another, with the right of drawback, shall deposit with the collector the original invoice of such merchandise, if not before deposited with the collector, and in that case an authenticated copy thereof, to be filed and preserved by him in the archives of the custom-house, which shall be signed by such importer, owner, consignee, agent, or exporter, and the oath to be made on the entry of such merchandise shall be annexed thereto.

1996. SEC. 3033. It shall be the duty of the collector to cause all merchandise entered for re-exportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the merchandise so entered shall be found not to agree with the entry it shall be forfeited.

1997. SEC. 3034. All merchandise, subject to advalorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which it may have been last reshipped, which certified copy shall be produced to the collector of the district from which such merchandise is intended to be exported; and such merchandise, as well as all such merchandise subject to advalorem duty, as

* Act of August 30, 1842, ch. 270, § 15. 5 Stat., 563.

shall be exported from the district into which it may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the same manner as on the importation of such merchandise; and if the same is found not to correspond with the original invoice, the merchandise shall be subject to forfeiture.

1998. SEC. 3035. The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation, and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise, so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be relanded within the United States; otherwise the merchandise shall not be entitled to the benefit of drawback.

1999. SEC. 3036. All merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback.

2000. SEC. 3037. Whenever the exporter entering any merchandise, for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but shall offer to complete the entry after the expiration of the period, the Secretary of the Treasury may, upon application to him made, by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if such entry has been completed within the period prescribed by the existing laws of the United States.

2001. SEC. 3038. All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed.

2002. SEC. 3039. Whenever payment of any debenture is refused by the collector of the district where it was granted, for a longer time than three days, after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted or against any indorser thereof.

2003. SEC. 3040. Debentures shall be assignable by delivery and indorsement of the parties who may receive the same.

2004. SEC. 3041. Where any merchandise is exported from any other district than the one into which it was originally imported, the collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate, expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the names of the vessel and master in which it was brought, and by whom shipped at the district from

whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid, a debenture or debentures, for the amount of the drawback expressed in the certificate, payable at the same time, and in like manner as is herein directed for debentures on merchandise exported from the port of original importation.

2005. SEC. 3042. The collector may refuse to grant such debenture, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture claimed shall exceed one hundred dollars, it shall be the duty of the collector to represent the case to the Secretary of the Treasury, who shall determine whether such debenture shall be granted or not. In no case, moreover, of an exportation of goods shall a drawback be paid, until the duties on the importation thereof shall have been first received.

2006. SEC. 3043. Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person applying for such debenture or certificate shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits.

2007. SEC. 3044. All bonds which may be given for any merchandise exported from the United States, and on which any drawback of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master, or other person on board such vessel may be the consignee of such merchandise, a certificate from the person to whom such merchandise may be sold or delivered, by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof.

2008. SEC. 3045. In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States, residing at the place, declaring either that the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then

by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat.

2009. SEC. 3046. It shall be lawful for the consuls or agents of the United States, residing at the foreign ports, to demand twenty-five cents for administering each oath and one dollar for granting each certificate required by the preceding section, and if any consul or agent shall demand other or greater fees than are thus allowed, his bond shall be forfeited.

2010. SEC. 3047. In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly.

2011. SEC. 3048. So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that Department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.

2012. SEC. 3049. If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of merchandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had, as in the case of merchandise imported contrary to law.

2013. SEC. 3050. If any merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all such merchandise, or the value thereof to be

recovered of the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mentioned or described in such entry.

2014. SEC. 3051. No forfeiture shall be incurred under the preceding section if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue.

2015. SEC. 3052. None of the provisions of this Title shall operate to prevent the exportation of bonded merchandise from warehouse within three years from the date of original importation, nor its transportation in bond from the port into which it was originally imported to any other port for the purpose of exportation.

2016. SEC. 3053. Any merchandise imported from the British North American provinces adjoining the United States, which shall have been duly entered and the duties thereon paid or secured according to law at either of the ports of entry in the collection-districts situated on the northern, northeastern, and northwestern frontiers of the United States, may be transported by land or by water, or partly by land and partly by water, to any port or ports from which merchandise may be exported for benefit of drawback, and be thence exported with such privilege to any foreign country. The laws relating to the transportation of merchandise entitled to drawback, and the due exportation and proof of landing thereof, and all regulations which the Secretary of the Treasury may prescribe for the security of the revenue, must, however, be complied with.

2017. SEC. 3054. Any imported merchandise, in the original packages, which shall have been duly entered and warehoused in pursuance of the provisions relating to warehouses, may be exported therefrom in conformity with law, and be transported, in the manner indicated, to ports in the adjoining British provinces, and become entitled to the benefits of those provisions.

2018. SEC. 3055. Merchandise imported into the United States and exported from the port of Lake Ponchartrain shall be entitled to the benefit of a drawback of the duties upon exportation to any foreign port, under the same provisions, regulations, restrictions, and limitations, as if such merchandise had been exported directly from New Orleans by way of the Mississippi River.

2019. SEC. 3056. Any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North American provinces adjoining the United States.

2020. SEC. 3057. The Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of the laws relating to drawbacks, and to prevent the illegal re-importation of any merchandise which shall have been exported as herein provided.

CHAPTER ELEVEN.

PROVISIONS APPLYING TO COMMERCE WITH CONTIGUOUS COUNTRIES.

2021. SEC. 3095. Except into the districts hereinbefore described on the northern, northwestern, and western boundaries of the United States, adjoining to the Dominion of Canada, or into the districts adjacent to Mexico, no merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port in any other manner than by sea, nor in any vessel of less than thirty tons burden, agreeably to the admeasurement directed for ascertaining the tonnage of vessels; or landed or unladen at any other port than is directed by this Title, under the penalty of seizure and forfeiture of all such vessels, and of the merchandise imported therein, landed or unladen in any other manner.

2022. SEC. 3096. All persons may import any merchandise of which the importation shall not be entirely prohibited, into the districts which are or may be established on the northern and northwestern boundaries of the United States, in vessels or boats of any burden, and in rafts or carriages of any kind or nature whatsoever.

2023. SEC. 3097. All vessels, boats, rafts, and carriages, of what kind soever, arriving in such districts, on the northern and northwestern frontiers, containing merchandise subject to duties, on being imported into any port of the United States, shall be reported to the collector, or other chief officer of the customs at the port of entry in the district into which it shall be so imported; and such merchandise shall be accompanied with like manifests, and like entries shall be made, by the persons having charge of any such vessels, boats, rafts, and carriages, and by the owners or consignees of the merchandise laden on board the same; and the powers and duties of the officers of the customs shall be exercised and discharged in the districts last mentioned, in like manner as is prescribed in respect to merchandise imported in vessels from the sea; and generally, all such importations shall be subject to like regulations, penalties, and forfeitures as in other districts, except as is hereinafter specially provided.

2024. SEC. 3098. The master of any vessel, except registered vessels, and every person having charge of any boat, canoe, or raft, and the conductor or driver of any carriage or sleigh, and every other person, coming from any foreign territory adjacent to the United States into the United States, with merchandise subject to duty, shall deliver, immediately on his arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary-line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values of all the merchandise so brought from such foreign territory.

2025. SEC. 3099. If the master, or other person having charge of any vessel, boat, canoe, or raft, or the conductor or driver of any carriage or sleigh, or other person bringing such merchandise, shall neglect or refuse to deliver the manifest required by the preceding section, or pass by or avoid such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subject to a penalty of four times the value of the merchandise so imported.

2026. SEC. 3100. All merchandise, and all baggage and effects of passengers, and all other articles imported into the United States from any contiguous

foreign country, except as hereafter provided, as well as the vessels, cars, and other vehicles and envelopes in which the same shall be imported, shall be unladen in the presence of, and be inspected by, an inspector or other officer of the customs, at the first port of entry or custom-house in the United States where the same shall arrive; and to [enable the proper officer thoroughly to discharge this duty, he may require the owner or his agent, or other person, having charge or possession of] any trunk, traveling-bag, or sack, valise, or other envelope, or of any closed vessel, car, or other vehicle, to open the same, or to deliver to him the proper key.

2027. SEC. 3101. If any owner, agent, or other person shall refuse or neglect to comply with his demands, allowed by the preceding section, the officer shall retain such trunk, traveling-bag, or sack, valise, or whatsoever it may be, and open the same, and, as soon thereafter as may be practicable, examine the contents; and if any article subject to the payment of duty shall be found therein, the whole contents, together with the envelope, shall be forfeited to the United States, and disposed of as the law provides in other similar cases. If any such dutiable merchandise or article shall be found in any such vessel, car, or other vehicle, the owner, agent, or other person in charge of which shall have refused to open the same or deliver the key as herein provided, the same, together with the vessel, car, or other vehicle, shall be forfeited to the United States, and shall be held by such officer, to be disposed of as the law provides in other similar cases of forfeiture.

2028. SEC. 3102. To avoid the inspection at the first port of arrival, the owner, agent, master, or conductor of any such vessel, car, or other vehicle, or owner, agent, or other person having charge of any such merchandise, baggage, effects, or other articles, may apply to any officer of the United States duly authorized to act in the premises, to seal or close the same, under and according to the regulations hereinafter authorized, previous to their importation into the United States; which officer shall seal or close the same accordingly; whereupon the same may proceed to their port of destination without further inspection. Every such vessel, car, or other vehicle, shall proceed, without unnecessary delay, to the port of its destination, as named in the manifest of its cargo, freight, or contents, and be there inspected. Nothing contained in this section shall be construed to exempt such vessel, car, or vehicle, or its contents, from such examination as may be necessary and proper to prevent frauds upon the revenue and violations of this Title.

2029. SEC. 3103. The Secretary of the Treasury is hereby authorized and required to make such regulations, and from time to time so to change the same as to him shall seem necessary and proper, for sealing such vessels, cars, and other vehicles, when practicable, and for sealing, marking, and identifying such merchandise, baggage, effects, trunks, traveling-bags, or sacks, valises, and other envelopes and articles; and also in regard to invoices, manifests, and other pertinent papers, and their authentication.

2030. SEC. 3104. If the owner, master, or person in charge of any vessel, car, or other vehicle so sealed, shall not proceed to the port or place of destination thereof named in the manifest of its cargo, freight, or contents, and deliver such vessel, car, or vehicle to the proper officer of the customs, or shall dispose of the same by sale or otherwise, or shall unload the same, or any part thereof, at any other than such port, or place, or shall sell or dispose of the contents of such vessel, car, or other vehicle, or any part thereof, before such delivery, he shall be deemed guilty of felony, and on conviction thereof, before any court of competent jurisdiction, pay a fine not exceeding one thousand dollars, or shall be imprisoned for a term not exceeding five years, or both, at the discretion of the court; and such vessel, car, or other vehicle, with its contents, shall be forfeited to the United States, and may be seized wherever found within the United States, and disposed of and sold as in other cases of forfeiture. Nothing in this section, however, shall be construed to prevent sales of cargo, in whole or in part, prior to arrival, to be delivered as per manifest, and after due inspection.

2031. SEC. 3105. If any unauthorized person or persons shall willfully break, cut, pick, open, or remove any wire, seal, lead, lock, or other fastening or mark attached to any vessel, car, or other vehicle, crate, box, bag, bale, basket, barrel, bundle, cask, trunk, package, or parcel, or anything whatsoever, under and by virtue of this Title and regulations authorized by it, or any other law, or shall affix or attach, or any way willfully aid, assist, or encourage the affixing [*in*] or attaching, by wire or otherwise, to any vessel, car, or other vehicle, or to any crate, box, bale, barrel, bag, basket, bundle, cask, package, parcel, article, or thing of any kind, any seal, lead, metal, or anything purporting to be a seal authorized by law, such person or persons shall be deemed guilty of felony, and shall be imprisoned for a term not exceeding five years, or shall pay a fine of not exceeding one thousand dollars, or both, at the discretion of the court.

2032. SEC. 3106. Each vessel, car, or other vehicle, crate, box, bag, basket, barrel, bundle, cask, trunk, package, parcel, or other thing, with the cargo, or contents thereof, from which the wire, seal, lead, lock, or other fastening or mark shall have been broken, cut, picked, opened, or removed by any such unauthorized person or persons, or to which such seal, or other thing purporting to be a seal, has been wrongfully attached, shall be forfeited.

2033. SEC. 3107. If any store, warehouse, or other building shall be upon or near the boundary-line between the United States and any foreign country, and there is reason to believe that dutiable merchandise is deposited or has been placed therein or carried through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to administer the same, that he has reason to believe, and does believe, that such offense has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such merchandise shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the building shall be forthwith taken down or removed.

2034. SEC. 3108. Any person who shall have received or deposited in such building upon the boundary-line between the United States and any foreign country, or carried through the same, any merchandise, or shall have aided therein, in violation of law, shall be punishable by a fine of not more than ten thousand dollars, or by imprisonment for not more than two years, or by both.

2035. SEC. 3109. The master of any foreign vessel, laden or in ballast, arriving in the waters of the United States from any foreign territory adjacent to the northern, northeastern, or northwestern frontiers of the United States, shall report at the office of any collector or deputy collector of the customs, which shall be nearest to the point at which such vessel may enter such waters; and such vessel shall not proceed farther inland, either to unlade or take in cargo, without a special permit from such collector or deputy collector, issued under and in accordance with such general or special regulations as the Secretary of the Treasury may in his discretion, from time to time, prescribe. For any violation of this section such vessel shall be seized and forfeited.

2036. SEC. 3110. If any merchandise shall, at any port in the United States on the northern, northeastern, or northwestern frontiers thereof, be laden upon any vessel belonging wholly or in part to a subject of a foreign country, and shall be taken thence to a foreign port to be reladen and reshipped to any other port in the United States on such frontiers, either by the same or any other vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port of the United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port, be seized and forfeited to the United States, and the vessel shall pay a tonnage-duty of fifty cents per ton on her admeasurement.

2037. SEC. 3111. If any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers

of the United States shall touch at any port in the adjacent British provinces, and the master of such vessel shall purchase any merchandise for the use of the vessel, the master of the vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them as "sea-stores;" and in the oath to be taken by such master of such vessel, on making such report, he shall declare that the articles so specified or designated "sea-stores" are truly intended for the use exclusively of the vessel, and are not intended for sale, transfer, or private use. If any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of such articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be forfeited.

2038. SEC. 3112. If, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of the vessel, until an American port may be reached by such vessel, where such sea-stores can be obtained, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by the master of the vessel, on penalty of paying a sum of not less than one hundred dollars, nor more than four times the value of such excess, or such master shall be punishable by imprisonment for not less than three months, and not more than two years.

2039. SEC. 3113. Articles purchased for the use of or for sale on board any such vessel, as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when purchased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person so purchasing and owning shall be liable to a penalty of not less than one hundred dollars and not more than five hundred, and shall be punishable by imprisonment for not less than three months, and not more than two years.

2040. SEC. 3114. The equipments,* or any part thereof, including boats, purchased for, or the expenses of repairs made in a foreign country upon a vessel

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* As to duty on equipments of vessels *generally*, the Treasury Regulations of 1857 ruled that, "although no part of the proper equipment of a vessel arriving in the United States is liable to duty, such equipment is not to comprehend more than the usual quantity of spare sails or other articles, and any redundancy becomes liable to duty, such as two sets of chains, for instance, where one set constitutes a proper equipment of the vessel."

"If new sails or other articles procured abroad be claimed as a part of such equipment, it must be shown to the satisfaction of the collector that they are necessary, with those on board, to complete her proper equipment, and are intended in good faith for the exclusive use of the vessel, and to be retained for that use."

"If brought into the United States for the purpose of being sold, or transferred to another vessel, or any purpose other than the use of the vessel bringing them, such sails or other articles procured abroad must be considered as merchandise, and subject either to the payment of duty or to seizure, as the facts may warrant."

"Anchors, sails, and chains, imported to be used for the equipment of a vessel, are liable to duty; and in a case where anchors and chains were bonded on importation, entered for exportation, and placed on board the vessel as a part of her equipment, it was decided by the Department that the export entry was a manifest evasion of the law, and that legal duties should be collected."

Foreign chains imported to be left in the United States as mooring chains for a line of foreign steam-packets become liable, on being landed, to duty as "manufactures of iron." (Tr. Reg., pp. 565-6.)

See also syllabus of the case of Weld *v.* Maxwell, 4 Bl. C. C., as to duty on equipments under previous acts. (Note to § 340 *ante*.)

The free entry of a new rudder and stern-post imported to replace those lost by a vessel entering in distress was refused on the ground that "there is no provision of law authorizing such free entry." (May 7, 1870. N. Y. Syn. Series, 657.)

Certain machinery of a vessel winter-bound in the United States, exported for repair, was held to be dutiable on its return. (Jan. 31, 1870, Burlington. Syn. Series, 567.)

Grain bags of foreign production and manufacture, which, under Department's ruling of November 28, 1871 (not published in Synopsis), are exempted from payment of duty as part of the equipment of the vessel, cannot be transferred from the vessel to which they belong to another vessel, without being first entered and subjected to the payment of duty. (January 2, 1874, N. O., Syn. Ser., 1749.) But see also notes to 484, and Tr. Reg., 1874, Art. 472.

enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad-valorem duty of fifty per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited.

2041. SEC. 3115. If the owner or master of such vessel shall, however, furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination, then it shall be competent for the Secretary of the Treasury to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited.

2042. SEC. 3116. The master of every vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, except canal-boats employed in navigating the canals within the United States, shall, before the departure of his vessel from a port in one collection-district to a port in another collection-district, present to the collector at the port of departure duplicate manifests of his cargo, or, if he have no cargo, duplicate manifests setting forth that fact; such manifests shall be subscribed and sworn to by the master before the collector, who shall indorse thereon his certificate of clearance, retaining one for the files of his office; the other he shall deliver for the use of the master.

2043. SEC. 3117. If any vessel so enrolled or licensed shall touch at any intermediate port in the United States, and there discharge cargo taken on board at an American port, or at such intermediate ports shall take on board cargo destined for an American port, the master of such vessel shall not be required to report such lading or unlading at such intermediate ports, but shall enter the same on his manifest obtained at the original port of departure, which he shall deliver to the collector of the port at which the unlading of the cargo is completed, within twenty-four hours after arrival, and shall subscribe and make oath as to the truth and correctness of the same.

2044. SEC. 3118. The master of any vessel so enrolled or licensed shall, before departing from a port in one collection-district to a place in another collection-district, where there is no custom-house, file his manifest, and obtain a clearance in the same manner, and make oath to the manifest, which manifest and clearance shall be delivered to the proper officer of customs at the port at which the vessel next arrives after leaving the place of destination specified in the clearance.

2045. SEC. 3119. Nothing contained in the three preceding sections shall exempt masters of vessels from reporting, as now required by law, any merchandise destined for any foreign port. No permit shall be required for the unlading of cargo brought from an American port.

2046. SEC. 3120. No merchandise taken from any port in the United States on the northern, northeastern, or northwestern frontiers thereof, to a port in another collection-district of the United States on such frontiers, in any vessel, shall be unladen or delivered from such vessel within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector or other principal officer of the port for the

purpose. The owner of every vessel whose master or manager shall neglect to comply with the provisions of this section shall be liable to a penalty of not less than one hundred dollars nor more than five hundred. The Secretary of the Treasury may, from time to time, make such regulations as to him shall seem necessary and expedient for unloading at and clearance from any port or place on such frontiers of ships or vessels at night. [And that the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to make such regulations as shall enable vessels engaged in the coasting-trade between ports and places upon Lake Michigan exclusively, and laden with American productions and free merchandise only, to unlade their cargoes without previously obtaining a permit to unlade.]

2047. SEC. 3121. The master of any vessel with cargo, passengers, or baggage from any foreign port, shall obtain a permit and comply with existing laws, before discharging or landing the same.

2048. SEC. 3122. The master of any vessel so enrolled or licensed, destined with a cargo from a place in the United States, at which there may be no custom-house, to a port where there may be a custom-house, shall, within twenty-four hours after arrival at the port of destination, deliver to the proper officer of the customs a manifest, subscribed by him, setting forth the cargo laden at the place of departure, or laden or unladen at any intermediate port, or place, to the truth of which manifest he shall make oath before such officer. If the vessel, however, have no cargo, the master shall not be required to deliver such manifest.

2049. SEC. 3123. Steam-tugs duly enrolled and licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, when exclusively employed in towing vessels, shall not be required to report and clear at the custom-house. When such steam-tugs, however, are employed in towing rafts or other vessels without sail or steam motive-power, not required to be enrolled or licensed under existing laws, they shall be required to report and clear in the same manner as is hereinbefore provided in similar cases for other vessels.

2050. SEC. 3124. The manifests, certificates of clearance, and oaths, provided for by the eight preceding sections, shall be in such form, and prepared, filled up, and executed in such manner as the Secretary of the Treasury may from time to time prescribe.

2051. SEC. 3125. If the master of any enrolled or licensed vessel shall neglect or fail to comply with any of the provisions or requirements of the nine preceding sections, such master shall forfeit and pay to the United States the sum of twenty dollars for each and every failure or neglect, and for which sum the vessel shall be liable, and may be summarily proceeded against, by way of libel, in any district court of the United States.

2052. SEC. 3126. Any vessel, on being duly registered in pursuance of the laws of the United States, may engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails. All such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such merchandise as is entitled to drawback, or to the privilege of being placed in warehouse; and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

2053. SEC. 3127. Any foreign merchandise taken in at one port of the United States to be conveyed in registered vessels to any other port within the same,

either under the provisions relating to warehouses, or under the laws regulating the transportation coastwise of merchandise entitled to drawback, as well as any merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage.

2054. SEC. 3128. When any merchandise shall be imported from Canada into the United States, in any steamboat on Lake Champlain, and the merchandise shall have been duly entered, the duties thereon paid at the office of the collector of any district adjoining Lake Champlain, it shall be lawful to land such merchandise in the same or any other district adjoining Lake Champlain.

2055. SEC. 3129. The Secretary of the Treasury, with the approbation of the President, provided the latter shall be satisfied that similar privileges are extended to vessels of the United States in the colonies hereinafter mentioned, is hereby authorized, under such regulations as he may prescribe, to protect the revenue from fraud, to permit vessels laden with the products of Canada, New Brunswick, Nova Scotia, Newfoundland, and Prince Edward Island, or either of them, to lade or unlade at any port within any collection-district of the United States which he may designate; and if any such vessel entering a port so designated, to lade or unlade, shall neglect or refuse to comply with the regulations so prescribed by the Secretary of the Treasury, such vessel, and the owner and master thereof, shall be subject to the same penalties as if no authority under this section had been granted to lade or unlade in such port.

TITLE XXXV.

INTERNAL REVENUE.

CHAPTER ONE.

OFFICERS OF INTERNAL REVENUE.

2056. SEC. 3140. The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions.* (See amendment, post, 2254.)

CHAPTER THREE.

SPECIAL TAXES.

2057. SEC. 3242. . . . . Every person who carries on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf-tobacco, or retail dealer in leaf-tobacco, without having paid a special tax therefor, as provided by law, shall, besides being liable to the payment of the tax, be fined not more than five hundred dollars or be imprisoned not more than one year, or both, at the discretion of the court.†

2058. SEC. 3244. . . . . Sixth. Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall pay twenty-five dollars. Every person shall be regarded as a dealer in leaf-tobacco, whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commis-

* Act of June 30, 1864, ch. 173, § 182. 13th Stat., 306. † Act of June 30, 1864, ch. 173, § 73. 13th Stat., 249.

sion, leaf-tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. But no farmer or planter shall be required to pay a special tax as a dealer in leaf-tobacco, for selling tobacco of his own production, or tobacco received by him as rent from tenants who have produced the same on his land: *Provided*, That nothing in this section shall be construed to exempt from a special tax any farmer or planter who, by peddling or otherwise, sells leaf-tobacco at retail directly to consumers, or who sells or assigns, consigns, transfers, or disposes of to persons other than those who have paid a special tax as leaf-dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf-tobacco for export. (792, 2270.)

2059. Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export. (793.)*

2060. Seventh. Retail dealers in leaf-tobacco shall each pay five hundred dollars, and if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales. Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale; or who sells directly to consumers, or to persons other than dealers in leaf-tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff, or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf-tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the Commissioner of Internal Revenue, which book shall be open at all times for the inspection of any revenue officer. (794.)

2061. Eighth. Dealers in tobacco shall each pay five dollars. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor-dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: *Provided*, That no manufacturer of tobacco, snuff, or cigars shall be required to pay a special tax as dealer in manufactured tobacco and cigars for selling his own products at the place of manufacture. (795.)

2062. Ninth. Manufacturers of tobacco shall each pay ten dollars. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf-tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco. (796.)

2063. Tenth. Manufacturers of cigars shall each pay ten dollars. Every person whose business it is to make or manufacture cigars for himself, or who employs others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special-tax stamp shall be issued to any manufacturer of cigars until he has given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar-maker. Every cigar-maker shall cause his name and residence to be registered, without previous demand, with the collector of the district in which such cigar-maker shall be employed; and every manufacturer of cigars employ-

* See amendment, post, 2135.

ing any cigar-maker who shall have neglected or refused to make such registry shall be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him. (797.)

CHAPTER FOUR.

DISTILLED SPIRITS.

2064. SEC. 3249. Proof-spirits shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit. And for the prevention and detection of frauds by distillers of spirits, the Commissioner of Internal Revenue may prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits. (551.)

2064*b*. SEC. 3250. In all sales of spirits a gallon shall be held to be a gallon of proof-spirits, according to the standard prescribed in the preceding section, set forth and declared for the inspection and gauging of spirits throughout the United States. (551.)

CHAPTER SIX.

TOBACCO AND SNUFF.

2065. SEC. 3362. All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner: 2273.)

2066. All snuff in packages containing one, two, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds. (555, 2274.)*

2067. All fine-cut chewing-tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, four, eight, and sixteen ounces, except that fine-cut chewing-tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each. (556, 2275.)

2068. All smoking tobacco, and all cut and granulated tobacco other than fine-cut chewing, all shorts the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweeping[s] of tobacco, in packages containing two, four, eight, and sixteen ounces each. (557, 2276.) (See amendment, post, 2255.)

2069. All cavendish, plug, and twist tobacco in wooden packages not exceeding two hundred pounds net weight. (558, 2277.)

2070. And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of

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* Sec. 62 of Act of 1868 as amended by Act of June 6, 1872, ch. 315, § 31. 17th Stat., 252.

the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported (559): *And provided further*, That fine-cut shorts, the refuse of fine-cut chewing-tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish.* (2278.)

2071. SEC. 3363. No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from wooden packages stamped as provided in this chapter; and every person who sells or offers for sale any snuff, or any kind of manufactured tobacco, not so put up in packages and stamped, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.†

2072. SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected the following taxes:

2073. On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of thirty-two cents per pound. And snuff-flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff. (552, 2269.)

2074. On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of [twenty cents a pound] (553, 554, (791, 2203, 2269.)

2075. SEC. 3371. Whenever any manufacturer of tobacco, snuff, or cigars, sells, or removes for sale or consumption, any tobacco, snuff, or cigars upon which a tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.§ 2279.)

2076. SEC. 3372. Every manufacturer of tobacco or snuff who removes, otherwise than as provided by law, or sells, without the proper stamps denoting the tax thereon, or without having paid the special tax, or given bond as required by law, any tobacco or snuff, or who makes false and fraudulent entries of manufactures or sales of tobacco or snuff, or makes false or fraudulent entries of the purchase or sales of leaf-tobacco, tobacco stems, or other material, or who affixes any false, forged, fraudulent, spurious, or counterfeit stamp, or imitation of any stamp, required by law, or any stamp required by law which has been previously used, to any box or package containing any tobacco or snuff, shall,

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* 2d and 3d provisos are amendments under act of June 6, 1872, ch. 315, § 31. 17th Stat., 253.
† Act of July 20, 1868, ch. 186, § 78. 15th Stat., 159.
‡ Act of June 6, 1872, ch. 315, § 31. 17th Stat., 250.
§ Act of June 6, 1872, ch. 315, § 31, ¶ 10, amending § 60 of the act of 1868. 17th Stat., 252, as modified by Act of December 24, 1873, ch. 13, § 2. Ibid. 402.

in addition to the penalties elsewhere provided by law for such offences, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere. (560.)

2077. SEC. 3373. The absence of the proper stamp on any package of manufactured tobacco or snuff shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof. And such tobacco or snuff shall be forfeited to the United States. (561.)

2078. SEC. 3374. Every person who removes from any manufactory, or from any place where tobacco or snuff is made, any manufactured tobacco or snuff without the same being put up in proper packages, or without the proper stamp for the amount of tax thereon being affixed and cancelled, as required by law; or, if the same be intended for export, without the proper export stamp being affixed; or who uses, sells, or offers for sale, or has in possession, except in the manufactory, or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff, without proper stamps for the amount of tax thereon being affixed and cancelled; or who sells, or offers for sale, for consumption in the United States, or uses, or has in possession, except in the manufactory, or while in transfer, under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff on which only the stamp marking the same for export has been affixed, shall for each such offence, respectively, be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years. (562, 799.)

2079. SEC. 3375. Every person who affixes to any package containing tobacco or snuff any false, forged, fraudulent, spurious, or counterfeit stamp, or a stamp which has been before used, shall be deemed guilty of a felony, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than two years nor more than five years. (562.)

2080. SEC. 3376. Whenever any stamped box, bag, vessel, wrapper, or envelope of any kind, containing tobacco or snuff, is emptied, the stamp or stamps thereon shall be destroyed by the person in whose hands the same may be. And every person who wilfully neglects or refuses so to do shall, for each such offence, be fined fifty dollars, and imprisoned not less than ten days nor more than six months. And every person who sells or gives away, or who buys or accepts from another any such empty stamped box, bag, vessel, wrapper, or envelope of any kind, or the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind, shall, for each such offence, be fined one hundred dollars and imprisoned for not less than twenty days, and not more than one year. And every manufacturer or other person who puts tobacco or snuff into any such box, bag, vessel, wrapper, or envelope, the same having been either emptied or partially emptied, or who has in his possession, or affixes to any box or other package, any stamp which has been previously used, or who sells, or offers for sale, any box or other package of tobacco, snuff, or cigars, having affixed thereto any fraudulent, spurious, imitation, or counterfeit stamp, or stamp that has been previously used, or sells from any such fraudulently stamped box or package, or has in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped, shall, for each such offence, be fined not less than one hundred dollars nor more than five hundred dollars, and imprisoned for not less than one year nor more than three years. (563, 800.)

2081. SEC. 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, in addition to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff

manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and cancelled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and cancelled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufacturers of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and cancelling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (565, 2280.)

2081*b*. Sec. 3386. There shall be an allowance of drawback on tobacco, snuff, and cigars on which the tax has been paid by suitable stamps affixed thereto before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, and cigars, to be ascertained under such regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed for a sum less than fifty dollars, nor except upon evidence satisfactory to the Commissioner of Internal Revenue that the stamps affixed to the tobacco, snuff, or cigars alleged to have been exported were totally destroyed before the shipment thereof, and that the same have been landed in a foreign country or lost at sea, and have not been relanded within the limits of the United States. (801, 2281.)

CHAPTER SEVEN.

CIGARS.

2082. Sec. 3387. Every person before commencing, or, if he has already commenced, before continuing, the manufacture of cigars, shall furnish, without previous demand therefor, to the collector of the district a statement in duplicate, under oath, setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and when the same are to be manufactured for, or to be sold and delivered to, any other person, the name and residence and business or occupation of the person for whom they are to be manufactured, or to whom they are to be delivered; and shall give a bond, in conformity with the provisions of this Title, in such penal sum as the collector may require, not less than five hundred dollars, with an addition of one hundred dollars for each person proposed to be employed by him in making cigars, and the sum of said bond may be increased from time to time and additional sureties required, at the discretion of the collector, or under

the instructions of the Commissioner of Internal Revenue. Said bond shall be conditioned, [that he shall not employ any person to manufacture cigars who has not been duly registered as a cigar-maker] (2282); that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render correctly all the returns, statements, and inventories prescribed; that whenever he shall add to the number of cigar-makers employed by him he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all cigars manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any cigars which have not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of cigars. Every cigar-manufacturer shall obtain from the collector of the district, who is hereby required to issue the same, a certificate setting forth the number of cigar-makers for which the bond has been given, and shall keep the same posted in a conspicuous place within the manufactory; and every cigar-manufacturer who neglects or refuses to obtain such certificate, or to keep the same posted as hereinbefore provided, shall be fined one hundred dollars. And every person who manufactures cigars of any description, without first giving bond as herein required, shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than five years. Cigarettes and cheroots shall be held to be cigars under the meaning of this chapter. (567, 568.)

2083. Sec. 3392. All cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred and fifty, or five hundred cigars each; and every person who sells or offers for sale, or delivers or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each such offence not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than six months nor more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law. (569, 2283.)

2084. Sec. 3394. Upon cigars which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof:

2085. On cigars of all descriptions, made of tobacco or any substitute therefor, [five] dollars per thousand; on cigarettes weighing not more than three pounds per thousand, one dollar and [fifty] cents per thousand; on cigarettes weighing more than three pounds per thousand, [five] dollars per thousand (566, 2203.)

2086. Sec. 3395. The Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon cigars, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any cigar-manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar-manufacturers who have given bonds and paid the special tax, as required by law, in their districts, respectively, and to importers of cigars, who are required to affix the same to imported cigars in the custody of customs officers, and to persons required by law to affix the same to cigars on hand after the first day of April, eighteen hundred and sixty-nine. Every collector shall keep an account of the number, amount, and denominate values of the stamps sold by him to each cigar-manufacturer, and to other persons above described. (570.)

2087. Sec. 3396. The Commissioner of Internal Revenue may prescribe such regulations for the inspection of cigars, cheroots, and cigarettes, and the collection of the tax thereon, as he may deem most effective for the prevention of frauds in the payment of such tax. (566.)

2088. Sec. 3397. Whenever any cigars are removed from any manufactory, or place where cigars are made, without being packed in boxes as required by the provisions of this chapter, or without the proper stamp thereon denoting the tax, or without burning into each box with a branding-iron the number of the cigars contained therein, the name of the manufacturer, and the number of the district and the State, or without properly affixing thereon and cancelling the stamp denoting the tax on the same, or are sold or offered for sale not properly boxed and stamped, they shall be forfeited to the United States. And every person who commits any of the above-described offences shall be fined for each such offence not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than two years. And every person who packs cigars in any box bearing a false or fraudulent or counterfeit stamp, or who affixes to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same be a customs or internal-revenue stamp; or who buys, receives, or has in his possession any cigars on which the tax to which they are liable has not been paid, or who removes or causes to be removed from any box any stamp denoting the tax on cigars, with intent to use the same, or who uses or permits any other person to use any stamp so removed, or who receives, buys, sells, gives away, or has in his possession any stamp so removed, or who makes any other fraudulent use of any stamp intended for cigars, or who removes from the place of manufacture any cigars not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years. (571, 802, 2284.)

2089. Sec. 3398. The absence of the proper revenue-stamp on any box of cigars sold, or offered for sale, or kept for sale, shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof, and such cigars shall be forfeited to the United States. (572.)

2090. Sec. 3399. Whenever cigars of any description are manufactured, in whole or in part, upon commission or shares, or the material is furnished by one party and manufactured by another, or the material is furnished or sold by one party with an understanding or agreement with another that the cigars are to be received in payment therefor, or for any part thereof, the stamps required by law shall be affixed by the actual maker before the cigars are removed from the place of manufacturing. And in case of fraud on the part of either of said parties in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and cigars shall be forfeited to the United States; and every person engaged in such fraud or collusion shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years. (573.)

2091. Sec. 3400. Every manufacturer of cigars who removes or sells any cigars without payment of the special tax as a cigar-manufacturer, or without having given bond as such, or without the proper stamps denoting the tax thereon; or who makes false or fraudulent entries of the manufacture or sale of any cigars; or makes false or fraudulent entries of the purchase or sale of leaf-tobacco, tobacco-stems, or other material used in the manufacture of cigars; or who affixes any false, forged, spurious, fraudulent, or counterfeit stamp, or imitation of any stamp, required by law to any box containing any cigars, shall, in addition to the penalties elsewhere provided in this Title for such offences, forfeit to the United States all raw material and manufactured or partly manu-

factured tobacco and cigars, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging. (574.)

2092. SEC. 3401. Every person who sells or offers for sale any cigars, representing the same to have been manufactured and the tax paid thereon prior to July twenty, eighteen hundred and sixty-eight, when the same were not so manufactured and the tax was not so paid, shall be liable to a penalty of five hundred dollars for each offence, and shall be deemed guilty of a misdemeanor, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

2093. SEC. 3402. All cigars imported from foreign countries shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and cancelled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed.* And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacturers of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and cancelling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (575.)

2094. SEC. 3403. . . . . Every person who sells or offers for sale any imported cigars, or cigars purporting or claimed to have been imported, not put up in packages and stamped as provided by this chapter, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years. (575 *b*.)

2095. SEC. 3404. Every person who purchases or receives for sale any cigars which have not been branded or stamped according to law, shall be liable to a penalty of fifty dollars for each such offence.

2096. SEC. 3405. Every person who purchases or receives for sale any cigars from any manufacturer who has not paid the special tax shall be liable for each offence to a penalty of one hundred dollars, and to a forfeiture of all the said articles so purchased or received, or of the full value thereof.

2097. SEC. 3406. Whenever any stamped box containing cigars, cheroots, or cigarettes, is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon. And any person who wilfully neglects or refuses so to do shall, for each such offence, be fined not exceeding fifty dollars and imprisoned not less than ten days nor more than six months. And any person who fraudulently gives away or accepts from another, or who

* In addition to the existing requirements for the cancellation of internal revenue stamps on imported cigars, it is prescribed that each stamp, at the time of delivery to the customs officer to be placed on the box, shall have the signature of the importer, and the name of the month and year, duly written thereon. (Circular, November 4, 1870, Syn. Ser., 751.)

Customs cigar stamps should in every case, when practicable, be affixed on the cigars at the port of original entry, whether the cigars are entered for warehouse or not.

The internal revenue stamps, however, which represent the tax to be paid in case the cigars are withdrawn for consumption, need not be affixed on the cigars until they are entered for consumption at the final port. (May 16, 1872, Key West. Syn. Ser., 1124.)

sells, buys, or uses for packing cigars, cheroots, or cigarettes, any such stamped box shall for each such offence be fined not exceeding one hundred dollars and be imprisoned not more than one year. (804.) Any revenue officer may destroy any emptied cigar-box upon which a cigar-stamp is found.

2097*b*. SEC. 3430. . . . . *Provided*, that lucifer or friction matches and cigar lights and wax tapers may be removed from the place of manufacture for export *to a foreign* country, without payment of tax or affixing stamps thereto, under such regulations as the Commissioner of Internal Revenue may prescribe. (2285.)

CHAPTER NINE.

STAMP-TAXES ON SPECIFIC OBJECTS.

2098. SEC. 3433. All medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials (except distilled spirits) so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp-duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer. (466.)

TITLE XXXVII.

COINAGE, WEIGHTS, AND MEASURES.

2099. SEC. 3505. Any gold coins of the United States, if reduced in weight by natural abrasion not more than one-half of one per centum below the standard weight prescribed by law, after a circulation of twenty years, as shown by the date of coinage, and at a ratable proportion for any period less than twenty years, shall be received at their nominal value by the United States Treasury and its offices, under such regulations as the Secretary of the Treasury may prescribe for the protection of the Government against fraudulent abrasion or other practices.

2100. SEC. 3511. The gold coins of the United States shall be a one-dollar piece, which, at the standard weight of twenty-five and eight-tenths grains, shall be the unit of value; a quarter-eagle, or two and a half dollar piece; a three-dollar piece; a half-eagle, or five-dollar piece; an eagle, or ten-dollar piece; and a double-eagle, or twenty-dollar piece. And the standard weight of the gold dollar shall be twenty-five and eight-tenths grains; of the quarter-eagle, or two and a half dollar piece, sixty-four and a half grains; of the three-dollar piece, seventy-seven and four-tenths grains; of the half-eagle, or five-dollar piece, one hundred and twenty-nine grains; of the eagle, or ten-dollar piece, two hundred and fifty-eight grains; of the double-eagle, or twenty-dollar piece, five hundred and sixteen grains.

2101. SEC. 3512. Any gold coins in the Treasury of the United States, when reduced in weight by natural abrasion more than one-half of one per centum below the standard weight prescribed by law, shall be recoined.

2102. SEC. 3513. The silver coins of the United States shall be a trade-dollar, a half-dollar, or fifty-cent piece, a quarter-dollar, or twenty-five-cent piece, a dime, or ten-cent piece; and the weight of the trade-dollar shall be four hundred and twenty grains troy; the weight of the half-dollar shall be twelve grams and one-half of a gram; the quarter-dollar and the dime shall be, respectively, one-half and one-fifth of the weight of said half dollar.

2103. SEC. 3514. The standard for both gold and silver coins of the United States shall be such that of one thousand parts by weight nine hundred shall be of pure metal and one hundred of alloy. The alloy of the silver coins shall be of copper. The alloy of the gold coins shall be of copper, or of copper and silver; but the silver shall in no case exceed one-tenth of the whole alloy. [See § 5460, *Rev. Stats.*]

2103b. SEC. 3515. The minor coins of the United States shall be a five-cent piece, a three-cent piece, and a one-cent piece. The alloy for the five and three cent pieces shall be of copper and nickel, to be composed of three-fourths copper and one-fourth nickel. The alloy of the one-cent piece shall be ninety-five per centum of copper and five per centum of tin and zinc, in such proportions as shall be determined by the Director of the Mint. The weight of the piece of five cents shall be seventy-seven and sixteen-hundredths grains troy; of the three-cent piece, thirty grains; and of the one-cent piece, forty-eight grains.

2104. SEC. 3516. No coins, either of gold, silver, or minor coinage, shall hereafter be issued from the Mint other than those of the denominations, standards, and weights set forth in this Title. [See §§ 5457–5462, *Rev. Stats.*]

2105. SEC. 3517. Upon the coins there shall be the following devices and legends: Upon one side there shall be an impression emblematic of liberty, with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one-cent piece, the figure of the eagle shall be omitted; and on the reverse of the silver trade-dollar the weight and the fineness of the coin shall be inscribed.

2106. SEC. 3535. In adjusting the weights of the gold coins, the following deviations shall not be exceeded in any single piece: In the double-eagle and the eagle, one-half of a grain; in the half-eagle, the three-dollar piece, the quarter-eagle, and the one-dollar piece, one-fourth of a grain. And in weighing a number of pieces together, when delivered by the coiner to the superintendent, and by the superintendent to the depositor, the deviation from the standard weight shall not exceed one hundredth of an ounce in five thousand dollars in double-eagles, eagles, half-eagles, or quarter-eagles, in one thousand three-dollar pieces, and in one thousand one-dollar pieces.

2107. SEC. 3536. In adjusting the weight of the silver coins the following deviations shall not be exceeded in any single piece: In the dollar, the half and quarter dollar, and in the dime, one and one-half grains. And in weighing [a] large number of pieces together, when delivered by the coiner to the superintendent, and by the superintendent to the depositor, the deviations from the standard weight shall not exceed two-hundredths of an ounce in one thousand dollars, half-dollars, or quarter-dollars, and one-hundredth of an ounce in one thousand dimes.

2108. SEC. 3537. In adjusting the weight of the minor coins provided by this Title, there shall be no greater deviation allowed than three grains for the five-cent piece and two grains for the three and one-cent pieces.

2109. SEC. 3548. For the purpose of securing a due conformity in weight of the coins of the United States to the provisions of this Title, the brass troy-pound weight procured by the minister of the United States at London, in the year eighteen hundred and twenty-seven, for the use of the Mint and now in the custody of the Mint at Philadelphia, shall be the standard troy pound of the Mint of the United States, conformably to which the coinage thereof shall be regulated.

2110. SEC. 3549. It shall be the duty of the Director of the Mint to procure for each mint and assay-office, to be kept safely thereat, a series of standard weights corresponding to the standard troy pound of the Mint of the United States, consisting of a one-pound weight and the requisite subdivisions and multiples thereof, from the hundredth part of a grain to twenty-five pounds. The troy weights ordinarily employed in the transactions of such mints and assay-offices shall be regulated according to the above standards at least once in every year, under the inspection of the superintendent and assayer; and the accuracy of those used at the Mint at Philadelphia shall be tested annually, in the presence of the assay-commissioners, at the time of the annual examination and test of coins.

2111. SEC. 3563. The money of account of the United States shall be expressed in dollars or units, dimes or tenths, cents, or hundredths, and mills or thousandths, a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, a mill the thousandth part of a dollar; and all accounts in the public offices and all proceedings in the courts shall be kept and had in conformity to this regulation.

2112. SEC. 3564. The value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the first day of January by the Secretary of the Treasury.

2113. SEC. 3565. In all payments by or to the Treasury, whether made here or in foreign countries, where it becomes necessary to compute the value of the sovereign or pound sterling, it shall be deemed equal to four dollars eighty-six cents and six and one-half mills, and the same rule shall be applied in appraising merchandise imported where the value is, by the invoice, in sovereigns or pounds sterling, and in the construction of contracts payable in sovereigns or pounds sterling; and this valuation shall be the par of exchange between Great Britain and the United States; and all contracts made after the first day of January, eighteen hundred and seventy-four, based on an assumed par of ex-

change with Great Britain of fifty-four pence to the dollar, or four dollars forty-four and four-ninths cents to the sovereign or pound sterling, shall be null and void.

2114. SEC. 3566. All foreign gold and silver coins received in payment for moneys due to the United States shall, before being issued in circulation, be coined anew.

2115. SEC. 3567. The pieces commonly known as the quarter, eighth, and sixteenth of the Spanish pillar-dollar, and of the Mexican dollar, shall be receivable at the Treasury of the United States, and its several offices, and at the several post-offices and land-offices, at the rates of valuation following: the fourth of a dollar, or piece of two reals, at twenty cents; the eighth of a dollar, or piece of one real, at ten cents; and the sixteenth of a dollar, or half-real, at five cents.

2116. SEC. 3568. The Director of the Mint, with the approval of the Secretary of the Treasury, may prescribe such regulations as are necessary and proper, to secure the transmission of the coins mentioned in the preceding section to the Mint for recoinage, and the [*turn*] [return] or distribution of the proceeds thereof, when deemed expedient, and may prescribe such forms of account as are appropriate and applicable to the circumstances. The expenses incident to such transmission or distribution, and of recoinage, shall be charged against the account of silver profit and loss, and the net profits, if any, shall be paid, from time to time, into the Treasury. (2259.)

2117. SEC. 3569. It shall be lawful throughout the United States of America to employ the weights and measures of the metric system; and no contract or dealing, or pleading in any court, shall be deemed invalid or liable to objection because the weights or measures expressed or referred to therein are weights or measures of the metric system.

2118. SEC. 3570. The tables in the schedule hereto annexed shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and the tables may lawfully be used for computing, determining, and expressing in customary weights and measures the weights and measures of the metric system.

MEASURES OF LENGTH.

METRIC DENOMINATIONS AND VALUES.		EQUIVALENTS IN DENOMINATIONS IN USE.
Myrimeter	10,000 meters.	6.2137 miles.
Kilometer	1,000 meters.	0.62137 miles, or 3280 feet and 10 inches.
Hectometer	100 meters.	328 feet and one inch.
Dekameter	10 meters.	393.7 inches.
Meter	1 meter.	39.37 inches.
Decimeter	$\frac{1}{10}$ of a meter.	3.937 inches.
Centimeter	$\frac{1}{100}$ of a meter.	0.3937 inches.
Millimeter	$\frac{1}{1000}$ of a meter.	0.0394 inches.

MEASURES OF CAPACITY.

METRIC DENOMINATIONS AND VALUES.			EQUIVALENTS IN DENOMINATIONS IN USE.	
Names.	Number of liters.	Cubic Measure.	Dry Measure.	Liquid or Wine Measure.
Kiloliter, or stere	1,000	1 cubic meter	1.308 cubic yards	264.17 gallons.
Hectoliter	100	$\frac{1}{10}$ of a cubic meter	2 bushels, 3.35 pecks	26.417 gallons.
Dekaliter	10	10 cubic decimeters	9.08 quarts	2.6417 gallons.
Liter	1	1 cubic decimeter	0.908 quarts	1.0567 quarts.
Deciliter	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic decimeter	6.1022 cubic inches	0.845 gills.
Centiliter	$\frac{1}{100}$	10 cubic centimeters	0.6102 cubic inches	0.338 fluid oz.
Milliliter	$\frac{1}{1000}$	1 cubic centimeter	0.061 cubic inches	0.27 fluid dr.

MEASURES OF SURFACE.

METRIC DENOMINATIONS AND VALUES.		EQUIVALENTS IN DENOMINATIONS IN USE.
Hectare	10,000 square meters.	2.471 acres.
Are	100 square meters.	119.6 square yards.
Centare	1 square meter.	1550 square inches.

WEIGHTS.

METRIC DENOMINATIONS AND VALUES.			EQUIVALENTS IN DENOMINATIONS IN USE.
Names.	Number of grams.	Weight of what quantity of water at maximum density.	Avoirdupois Weight.
Millier, or Tonneau	1,000,000	1 cubic meter	2204.6 pounds.
Quintal	100,000	1 hectoliter	220.46 pounds.
Myriagram	10,000	10 liters	22.046 pounds.
Kilogram, or kilo	1,000	1 liter	2.2046 pounds.
Hectogram	100	1 decliter	3.5274 ounces.
Dekagram	10	10 cubic centimeters	0.3527 ounces.
Gram	1	1 cubic centimeter	15.432 grains.
Decigram	$\frac{1}{10}$	$\frac{1}{10}$ of a cube centimeter	1.5432 grains.
Centigram	$\frac{1}{100}$	10 cubic millimeters	0.1543 grains.
Milligram	$\frac{1}{1000}$	1 cubic millimeter	0.0154 grains.

TITLE XLVIII.

CHAPTER FOUR.

DISCRIMINATING DUTIES.

2119. SEC. 4228. Upon satisfactory proof being given to the President, by the government of any foreign nation, that no discriminating duties of tonnage or imposts are imposed or levied in the ports of such nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country, the President may issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States are suspended and discontinued, so far as respects the vessels of such foreign nation, and the produce, manufactures, or merchandise imported into the United States from such foreign nation, or from any other foreign country; the suspension to take effect from the time of such notification being given to the President, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, shall be continued, and no longer.

2120. SEC. 4229. No other or higher rate of duties shall be imposed or collected on vessels of Prussia, or of her dominions, from whencesoever coming, nor on their cargoes, howsoever composed, than are or may be payable on vessels of the United States, and their cargoes.

2121. SEC. 4230. The preceding section shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of Prussia and her dominions; and if at any time hereafter the equality shall not be reciprocated in the ports of Prussia and her dominions, the President may issue his proclamation, declaring that fact, and thereupon the section preceding shall cease to be in force.

2122. SEC. 4231. From Spanish vessels coming from any port or place in Spain or her colonies, where no discriminating or countervailing duties on ton-

nage are levied upon vessels of the United States, or from any other port or place to and with which vessels of the United States are ordinarily permitted to go and trade, there shall be exacted in the ports of the United States no other or greater duty on tonnage than at the time may be exacted of vessels of the United States.

2123. SEC. 4232. The mail steamships employed in the mail-service between the United States and Brazil shall be exempt from all port-charges and custom-house dues at the port of departure and arrival in the United States if, and so long as, a similar immunity from port-charges and custom-house dues is granted by the government of Brazil.

TITLE LXVIII.

REMISSION OF FINES, PENALTIES, AND FORFEITURES.

2124. SEC. 5292. Whenever any person who shall have incurred any fine, penalty, or forfeiture, or disability, or may be interested in any vessel or merchandise which has become subject to any seizure, forfeiture, or disability by authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, [and for regulating the same,] or providing for the suppression of insurrections or unlawful combinations against the United States, shall prefer his petition to the judge of the district in which such fine, penalty, or forfeiture, or disability has accrued, truly and particularly setting forth the circumstances of his case, and shall pray that the same may be mitigated or remitted, the judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts appearing upon such inquiry to be stated and annexed to the petition, and direct their transmission to the Secretary of the Treasury. The Secretary shall thereupon have power to mitigate or remit such fine, forfeiture, or penalty, or remove such disability, or any part thereof, if, in his opinion, the same was incurred without willful negligence, or any intention of fraud in the person incurring the same; and to direct the prosecution, if any has been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions [as] he may deem reasonable and just. [See §§ 3469, 3471, 3472, 5530, *Rev. Stats.*]

2125. SEC. 5293. The Secretary of the Treasury is authorized to prescribe such rules and modes of proceeding to ascertain the facts upon which an application for remission of a fine, penalty, or forfeiture is founded, as he deems proper, and, upon ascertaining them, to remit the fine, penalty, or forfeiture, if in his opinion it was incurred without willful negligence or fraud, in either of the following cases:

FIRST. [*If the fine, penalty, or forfeiture was imposed under authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the amount does not exceed fifty dollars.*]* [If the fine, penalty, or forfeiture was imposed under authority of any revenue law, and the amount does not exceed one thousand dollars.] (2261.)

Second. Where the case occurred within either of the collection-districts in the States of California or Oregon.

Third. If the fine, penalty, or forfeiture was imposed under authority of any

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* The clause in italics is repealed and superseded by that in roman type. (See 2261.)

provisions of law relating to the importation of merchandise from foreign contiguous territory, or relating to manifests for vessels enrolled or licensed to carry on the coasting-trade on the northern, northeastern, and northwestern frontiers.

[*Fourth.*]

Fifth. If the fine, penalty, or forfeiture was imposed by authority of any provisions of law for levying or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the case arose within the collection district of Alaska, or was imposed by virtue of any provisions of law relating to fur-seals upon the islands of Saint Paul and Saint George.

2126. SEC. 5294. The Secretary of the Treasury may, upon application therefor, remit or mitigate any fine or penalty provided for in laws relating to steam-vessels, or discontinue any prosecution to recover penalties denounced in such laws, excepting the penalty of imprisonment, or of removal from office, upon such terms as he, in his discretion, shall think proper; and all rights granted to informers by such laws shall be held subject to the Secretary's power of remission, except in cases where the claims of any informer to the share of any penalty shall have been determined by a court of competent jurisdiction, prior to the application for the remission of the penalty; and the Secretary shall have authority to ascertain the facts upon all such applications, in such manner and under such regulations as he may deem proper.

2127. SEC. 5295. Any officer or other person entitled to or interested in a part or share of any fine, penalty, or forfeiture incurred under any law of the United States, may be examined as a witness in any of the proceedings for the recovery of such fine, penalty, or forfeiture by either of the parties thereto, and such examination shall not deprive such witness of his share or interest in such fine, penalty, or forfeiture.

2128. SEC. 5296. When a poor convict, sentenced by any court of the United States to be imprisoned and pay a fine, or fine and cost, or to pay a fine, or fine and costs, has been confined in prison thirty days, solely for the non-payment of such fine, or fine and costs, such convict may make application in writing to any commissioner of the United States court in the district where he is imprisoned setting forth his inability to pay such fine, or fine and costs, and after notice to the district attorney of the United States, who may appear, offer evidence, and be heard, the commissioner shall proceed to hear and determine the matter. If on examination it shall appear to him that such convict is unable to pay such fine, or fine and costs, and that he has not any property exceeding twenty dollars in value, except such as is by law exempt from being taken on execution for debt, the commissioner shall administer to him the following oath: "I do solemnly swear that I have not any property, real or personal, to the amount of twenty dollars, except such as is by law exempt from being taken on civil process for debt by the laws of (naming the State where oath is administered;) and that I have no property in any way conveyed or concealed, or in any way disposed of, for my future use or benefit. So help me God." Upon taking such oath such convict shall be discharged; and the commissioner shall give to the keeper of the jail a certificate setting forth the facts. [See § 1042, *Rev. Stats.*]

TITLE LXXIV.

REPEAL PROVISIONS.

2129. SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States, general and permanent in their nature, in force on the first day of December, one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited as the Revised Statutes of the United States.

2130. SEC. 5596. All acts of Congress passed prior to said first day of December, one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general or permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last-named day, no part of which are embraced in said revision, shall not be affected or changed by its enactment.

2131. SEC. 5597. The repeal of the several acts embraced in said revision, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal in any manner affect the right to any office, or change the term or tenure thereof.

2132. SEC. 5598. All offences committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made.

2133. SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offences, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

2134. SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

2135. SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the first day of December, one thousand eight hundred and seventy-three, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

JANUARY 8, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 285.)

No. 1.—*Joint Resolution providing for a Change in the Name and Title of the Agent and Consul-General of the United States at Alexandria.*

2136. The name and title of the agent and consul-general of the United States at Alexandria shall, from the passage of this joint resolution, be "agent and consul-general of the United States at Cairo."

MARCH 24, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 24.)

CHAP. LXV.—*An Act to establish bonded Warehouses for the Storing and Cleansing of Rice intended for Exportation.*

2137. From and after the passage of this act importers' bonded warehouses, to be used for the storage and cleansing of imported rice intended for exportation to foreign countries, may be established at any port of entry in the United States, under such rules and regulations as the Secretary of the Treasury may prescribe.

ACT OF APRIL 17, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 30.)

CHAP. CVI.—*An Act to amend the Act entitled "An Act relating to the Enrolment and License of certain Vessels."*

2138. The provisions of the act relating to the enrolment and license of vessels navigating the western rivers and the waters on the northern, northeastern, and northwestern frontiers of the United States, otherwise than by sea, approved February twenty-eighth, eighteen hundred and sixty-five, are hereby extended to include all vessels of the United States navigating the waters of the United States.

ACT OF MAY 9, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 43.)

CHAP. CLXIII.—*An Act in relation to the customs duties on Imported Fruits.*

2139. The Secretary of the Treasury is hereby directed to suspend the repayment of all duties heretofore paid on imported fruits until further legislation by Congress authorizing the same, or until the final decision of the Supreme Court, except in cases where suits in court have been discontinued by instructions of the Secretary of the Treasury. And the error in the punctuation of the clause relating to fruit-plants in the fifth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes," of inserting a comma instead of a hyphen after the word "fruit" is hereby corrected, and said clause shall read as follows: Fruit-plants tropical and semi-tropical for the purpose of propagation or cultivation: *Provided*, that the duties imposed by virtue of this amendment shall not be levied or collected upon fruits entered for consumption at any port of entry prior to July first, eighteen hundred and seventy-four.

JUNE 3, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII, p. 50.)

CHAP. CCIII.—*An Act to amend an Act entitled "An Act to amend an Act entitled 'An Act to reduce Duties on Imports and to reduce internal Taxes, and for other purposes,'" approved March third, eighteen hundred and seventy-three.*

2140. That section third of an act entitled "An act to amend an act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,'" approved March third, eighteen hundred and seventy-three, be amended so as to read as follows:

"SEC. 3. That foreign merchandise which arrived at a port of the United States on or before the thirty-first day of July, eighteen hundred and seventy-two, and upon which duties were not paid prior to August first, eighteen hundred and seventy-two, though the same were not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits provided for in the eighth section of the act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,' approved June sixth, eighteen hundred and seventy-two, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on or prior to the thirty-first day of July, eighteen hundred and seventy-two: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this act make application therefor in writing to the collector of the port at which such merchandise arrived."

JUNE 9, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII, p. 64.)

CHAP. CCLX.—*An Act in Reference to the Operations of the Shipping Commissioners' Act, approved June seventh, eighteen hundred and seventy-two.*

2141. That none of the provisions of an act entitled "An act to authorize the appointment of shipping commissioners by the several circuit courts of the United States to superintend the shipping and discharge of seamen engaged in merchant ships belonging to the United States, and for the further protection of seamen" shall apply to sail or steam vessels engaged in the coastwise trade, except the coastwise trade between the Atlantic and Pacific coasts, or in the lake-going trade, touching at foreign ports or otherwise, or in the trade between the United States and the British North American possessions, or in any case where the seamen are by custom or agreement entitled to participate in the profits or result of a cruise, or voyage.

JUNE 18, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII, p. 82.)

CHAP. CCCX.—*An Act to admit free of Duty Articles intended for the International Exhibition of eighteen hundred and seventy-six.*

2142. All articles which shall be imported for the sole purpose of exhibition at the International Exhibition, to be held in the city of Philadelphia in the year eighteen hundred and seventy-six, shall be admitted without the payment of duty or of customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation: *And provided further*,

That in case any articles imported under the provisions of this act, shall be withdrawn for consumption or shall be sold, without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

JUNE 22, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII, p. 186.)

CHAP. CCCXCI.—*An Act to amend the Customs-Revenue Laws and to repeal Moieties.*

2143. That the thirty-ninth section of the act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-six (493); and the second section of the act entitled "An act to regulate the disposition of the proceeds of fines, penalties, and forfeitures incurred under the laws relating to the customs, and for other purposes," approved March second, eighteen hundred and sixty-seven (523), be, and the same are hereby, repealed.

2144. SEC. 2. That all provisions of law under which moieties of any fines, penalties, or forfeitures, under the customs-revenue laws, or any share therein, or commission thereon, are paid to informers, or officers of customs, or other officers of the United States, are hereby repealed; and from and after the date of the passage of this act the proceeds of all such fines, penalties, and forfeitures shall be paid into the Treasury of the United States.

2145. SEC. 3. That it shall hereafter be the duty of the Secretary of the Treasury, out of any money specifically appropriated by Congress, to make suitable compensation in certain cases under the customs-revenue laws, as hereinafter provided, and not otherwise; and for the purpose of making such compensation for the next fiscal year, the sum of one hundred thousand dollars is hereby appropriated out of any money in the Treasury not otherwise appropriated; and he shall annually report to Congress, in detail, all payments by him for such purpose.

2146. SEC. 4. That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs and charges connected therewith: *Provided*, That for the purposes of this act, smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom-house, or submitting them to the officers of the revenue for examination. And whenever any person not an officer of the United States shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs-service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of five thousand dollars; which compensation shall be paid, under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose.

2147. SEC. 5. That in all suits and proceedings other than criminal arising under any of the revenue-laws of the United States, the attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to

prove any allegation made by the United States, may make a written motion particularly describing such book, invoice, or paper, and setting forth the allegation which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices of suit in the same court are served; and if the defendant or claimant shall fail or refuse to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

2148. SEC. 6. That no payment shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his claim to compensation shall have been established to the satisfaction of the court or judge having cognizance of such proceedings, and the value of his services duly certified by said court or judge for the information of the Secretary of the Treasury; but no certificate of the value of such services shall be conclusive of the amount thereof. And when any fine, penalty, or forfeiture shall be collected without judicial proceedings, the Secretary of the Treasury shall, before directing payment to any person claiming such compensation, require satisfactory proof that such person is justly entitled thereto.

2149. SEC. 7. That except in cases of smuggling as aforesaid, it shall not be lawful for any officer of the United States, under any pretence whatever, directly or indirectly, to receive, accept, or contract for any portion of the money which may, under any of the provisions of this or any other act, accrue to any such person furnishing information; and any such officer who shall so receive, accept, or contract for any portion of the money that may accrue as aforesaid shall be guilty of a misdemeanor, and, on conviction thereof, shall be liable to a fine not exceeding five thousand dollars, or imprisonment for not more than one year, or both, in the discretion of the court, and shall not be thereafter eligible to any office of honor, trust, or emolument. And any such person so furnishing information as aforesaid, who shall pay to any such officer of the United States, or to any person for his use, directly or indirectly, any portion of said money, or any other valuable thing, on account of or because of such money, shall have a right of action against such officer or other person, and his legal representatives, to recover back the same, or the value thereof.

2150. SEC. 8. That no officer, or other person entitled to or claiming compensation under any provision of this act, shall be thereby disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but shall be subject to examination and cross-examination in like manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate; and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

2151. SEC. 9. That except in the case of personal effects accompanying the passenger, no importation exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof,

as required by law, or of an affidavit made by the owner, importer, or consignee, before any officer authorized to administer oaths, showing why it is impracticable to produce such invoice.

2152. SEC. 10. That no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement, in the form of an invoice or otherwise, showing either the actual cost of the merchandise included in such importation, or, to the best of the knowledge, information, and belief of the deponent, the foreign market-value thereof; which statement shall be verified by the owner, importer, consignee, or agent desiring to make entry of the merchandise, and which oath shall be administered by the collector or his deputy.

2153. SEC. 11. That before such oath is taken, it shall be lawful for the collector or deputy administering the same to question the deponent touching the sources of his knowledge, information, or belief in the premises, and to require him to make oath to the same, and to produce any letter or paper, in his possession or under his control, which may assist the officers of the customs in ascertaining the dutiable value of the importation, or any part thereof; and in default of such production, when so requested, such owner, importer, consignee, and agent shall be thereafter debarred from producing any such letter or paper for the purpose of avoiding any penalty or forfeiture incurred under this act, unless he shall show to the satisfaction of the court that it was not in his power to produce the same when so demanded.

2154. SEC. 12. That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make, or attempt to make, any entry of imported merchandise, by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any wilful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, shall, for each offence, be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise shall be forfeited; which forfeiture shall only apply to the whole of the merchandise in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and anything contained in any act which provides for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being undervalued, be, and the same is hereby, repealed.

2155. SEC. 13. That any merchandise entered by any person or persons violating any of the provisions of the preceding section, but not subject to forfeiture under the same section, may, while owned by him or them, or while in his or their possession, to double the amount claimed, be taken by the collector and held as security for the payment of any fine or fines incurred as aforesaid, or may be levied upon and sold on execution to satisfy any judgment recovered for such fine or fines. But nothing herein contained shall prevent any owner or claimant from obtaining a release of such merchandise on giving a bond, with sureties satisfactory to the collector, or, in case of judicial proceedings, satisfactory to the court, or thejudge thereof, for the payment of any fine or fines so incurred: *Provided, however*, That such merchandise shall in no case be released until all accrued duties thereon shall have been paid or secured.

2156. SEC. 14. That wherever any statute requires that, to the cost or market-value of any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland-transportation, commissions, port-duties, expenses of shipping, export-duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental

expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without intent thereby to defraud the revenue, to add and state the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof; but in all cases where the same, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable, (which price or amount shall, in the absence of protest, be conclusive,) and to impose and add thereto the further sum of one hundred per centum of the price or amount so added; which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectible as provided by law in respect to duties on imports.

2157. SEC. 15. That it shall be the duty of any officer or person employed in the customs-revenue service of the United States, upon detection of any violation of the customs-laws, forthwith to make complaint thereof to the collector of the district, whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in his judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment.

2158. SEC. 16. That in all actions, suits, and proceedings in any court of the United States now pending or hereafter commenced or prosecuted to enforce or declare the forfeiture of any goods, wares, or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited by reason of any violation of the provisions of the customs revenue laws, or any of such provisions, in which action, suit, or proceeding an issue or issues of fact shall have been joined, it shall be the duty of the court, on the trial thereof, to submit to the jury, as a distinct and separate proposition, whether the alleged acts were done with an actual intention to defraud the United States, and to require upon such proposition a special finding by such jury; or, if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed.

2159. SEC. 17. That whenever, for an alleged violation of the customs-revenue laws, any person who shall be charged with having incurred any fine, penalty, forfeiture, or disability other than imprisonment, or shall be interested in any vessel or merchandise seized or subject to seizure, when the appraised value of such vessel or merchandise is not less than one thousand dollars, shall present his petition to the judge of the district in which the alleged violation occurred, or in which the property is situated, setting forth, truly and particularly, the facts and circumstances of the case, and praying for relief, such judge shall, if the case, in his judgment, requires, proceed to inquire, in a summary manner, into the circumstances of the case, at such reasonable time as may be fixed by him for that purpose, of which the district attorney and the collector shall be notified by the petitioner, in order that they may attend and show cause why the petition should be refused.

2160. SEC. 18. That the summary investigation hereby provided for may be held before the judge to whom the petition is presented, or, if he shall so direct, before any United States commissioner for such district, and the facts appearing thereon shall be stated and annexed to the petition, and, together with a certified copy of the evidence, transmitted to the Secretary of the Treasury, who shall thereupon have power to mitigate or remit such fine, penalty, or

forfeiture, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without wilful negligence or any intention of fraud in the person or persons incurring the same, and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued upon such terms or conditions as he may deem reasonable and just.

2161. SEC. 19. That it shall not be lawful for any officer or officers of the United States to compromise or abate any claim of the United States arising under the customs-laws, for any fine, penalty, or forfeiture incurred by a violation thereof; and any officer or person who shall so compromise or abate any such claim, or attempt to make such compromise or abatement, or in any manner relieve or attempt to relieve from such fine, penalty, or forfeiture, shall be deemed guilty of a felony, and, on conviction thereof, shall suffer imprisonment not exceeding ten years and be fined not exceeding ten thousand dollars: *Provided, however*, That the Secretary of the Treasury shall have power to remit any fines, penalties, or forfeitures, or to compromise the same, in accordance with existing law.

2162. SEC. 20. That whenever any application shall be made to the Secretary of the Treasury for the mitigation or remission of any fine, penalty, or forfeiture, or the refund of any duties, in case the amount involved is not less than one thousand dollars, the applicant shall notify the district attorney and the collector of customs of the district in which the duties, fine, penalty, or forfeiture accrued; and it shall be the duty of such collector and district attorney to furnish to the Secretary of the Treasury all practicable information necessary to enable him to protect the interests of the United States.

2163. SEC. 21. That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties.

2164. SEC. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs-revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

2165. SEC. 23. That in lieu of the salaries, moieties, and perquisites of whatever name or nature, and commissions on disbursements, now paid to and received by the collectors, naval officers, and surveyors, connected with the customs-service in the several collection-districts of the United States hereinafter named, there shall be paid, from and after the first day of July, eighteen hundred and seventy-four, an annual salary, as follows: To the collector of the district of New York, twelve thousand dollars. To the collectors of the districts of Boston and Charlestown, Massachusetts; and Philadelphia, Pennsylvania, each eight thousand dollars. To the collectors of the district of San Francisco, California; Baltimore, Maryland; and New Orleans, Louisiana, each seven thousand dollars. To the collector of the district of Portland and Falmouth, Maine, six thousand dollars. To the naval officer for the district of New York, eight thousand dollars. To the naval officers of the districts of Boston and Charlestown, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars. To the surveyor of the port of New York, eight thousand dollars. To the surveyors of the ports of

Boston, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

2166. SEC. 24. That the Secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general order stores, and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general order store established without his authority and approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to establish general order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing-places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership of, or interest in, any bonded warehouse or general order store.

2167. SEC. 25. That public cartage of merchandise in the custody of the government shall be let after not less than thirty days' notice of such letting to the lowest responsible bidder giving sufficient security, and shall be subject to regulations approved by the Secretary of the Treasury.

2168. SEC. 26. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; that nothing herein contained shall affect existing rights of the United States; and in all cases in which prosecutions have been actually commenced for forfeitures incurred, the Secretary of the Treasury shall have power to make compensation, as provided in the fourth section of this act, to the persons who would, under former laws, have been entitled to share in the distribution of such forfeitures.

JUNE 22, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 194.)

CHAP. 398.—*An act to admit free of duty merchandise sunk for two years and afterward recovered.*

2168 *b*. That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.

JANUARY 22, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 303.)

CHAP. XXII.—*An Act declaratory of the Act entitled "An Act to Amend the Customs-revenue Laws, and to repeal Moieties," approved June twenty-second, eighteen hundred and seventy-four.*

2169. Nothing in the nineteenth section of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, shall be construed to affect any authority, power, or right which might theretofore have been lawfully exercised by any court, judge, or district attorney of the United States to obtain the testimony of an accomplice in any crime against, or fraud upon the customs-revenue laws, on any trial or proceeding for a fine, penalty, or forfeiture under said laws, by a discontinuance or dismissal, or by an engagement to discontinue or dismiss any proceedings against such accomplice. (881.)

JANUARY 29, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 304.)

CHAP. XXIX.—*An Act to constitute Patchogue, on the South Side of Long Island, in the State of New York, a Port of Delivery.*

2170. The village of Patchogue, on the south side of Long Island, State of New York, shall be, and the same is hereby, made a port of delivery within the collection district of the port of New York, and shall be subject to the same regulations as other ports of delivery in the United States; that a surveyor be appointed by the President, with the advice and consent of the Senate, to reside at the said port of Patchogue, who shall have the power to enrol and license vessels to be employed in the coasting trade and fisheries, under such regulations as the Secretary of the Treasury may deem necessary, and who shall give the usual bond, perform the usual duties in the manner prescribed, and receive the fees he may be entitled to by law as allowed to surveyors for the same duties, and no more.

FEBRUARY 8, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 307.)

CHAP. XXXVI.—*An Act to amend existing Customs and Internal Revenue Laws, and for other Purposes.*

2171. From and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem (1106); on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem (1105); on floss silks, thirty-five per centum ad valorem (1107); on sewing-silk, in the gum or purified, forty per centum ad valorem (1108); on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem (1357); on all goods, wares, and merchandise not otherwise herein provided for,* made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem (1109 to 1113): *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool, or worsted.

2172. SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected, and paid the following duties, that is to say:

2173. On all still wines imported in casks, forty cents per gallon. (979.)

2174. On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage. (981.)†

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* See post, 2208.

† This proviso applies also to malt liquors. (S. S., 2308.)

2175. SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof for consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

2176. SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

2177. On hops, eight cents per pound. (1306.)

2178. On chromate and bichromate of potassa, four cents per pound. (1395.)

2178 *b*. On macaroni and vermicelli, and on all similar preparations, two cents per pound. (1660.)

2179. On nitro-benzole, or oil of mirbane, ten cents per pound. (1816.)

2180. On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound. (1050.)

2181. On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: (1080.) *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof. (1806.)

2182. SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States. (1058.)

2183. SEC. 6. That section four of the act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, amended by striking out the thirtieth paragraph of said section in relation to the duty on Moisic iron; and from and after the passage of this act, the duty on Moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture. (738, 990.)

2184. SEC. 7. That the duty on jute-butts shall be six dollars per ton: (1644.) *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fibre of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury. (1468.)

2185. SEC. 8. That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

2186. Alizarine. (1661.)

2187. Quicksilver. (1399.)

2188. Ship-planking and handle-bolts. (1136, 1137.)

2189. Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

2190. Seed of the sugar-beet. (1388.)

2191. SEC. 9. That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid. (1146, 1468.)

2192. SEC. 10. That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

2193. SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

INTERNAL REVENUE.

(Sections 12 to 22 inclusive, and Section 26, having no relation whatever to Customs matters, are omitted.)

2194. SEC. 23. That all acts and parts of acts imposing fines, penalties, or other punishment for offences committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall be, and are hereby, applied to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue or customs law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

2195. SEC. 24. That whenever any manufacturer of tobacco shall desire to withdraw the same from his factory for exportation under existing laws, such manufacturer may, at his option, in lieu of executing an export bond, as now provided by law, give a transportation bond, with sureties satisfactory to the collector of internal revenue, and under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein; and in such case, on arrival of the tobacco at the port of export, the exporter or owner at that port shall imme-

diately notify the collector of the port of the fact, setting forth his intention to export the same, the name of the vessel upon which the same is to be laden, and the port to which it is intended to be exported. He shall, after the quantity and description of tobacco have been verified by the inspector, file with the collector of the port an export entry verified by affidavit. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the tobacco as specified in said entry, to the port designated in said entry, or to some other port without the jurisdiction of the United States. And upon the lading of such tobacco, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said tobacco was withdrawn for exportation, a clearance certificate and a detailed report of the inspector; which report shall show the quantity and description of manufactured tobacco, and the marks thereof. Upon the receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bonds required to be given for the landing at a foreign port of such manufactured tobacco shall be cancelled upon the presentation of satisfactory proof and certificates that said tobacco has been landed at the port of destination named in the bill of lading, or any other port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same was lost at sea without fault or neglect of the owner or exporter thereof.

2196. SEC. 15. That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback of duties on any manufactured tobacco, or shall fraudulently claim any greater allowance or drawback thereon than the duty actually paid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the internal revenue laws.

FEBRUARY 18, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 316.)

CHAP. LXXX.—*An Act to correct Errors and to supply Omissions in the Revised Statutes of the United States.**

2197. For the purpose of correcting errors and supplying omissions in the act entitled "An act to revise and consolidate the statutes of the United States in force on the first day of December, Anno Domini one thousand eight hundred and seventy-three," so as to make the same truly express such laws, the following amendments are hereby made therein: * * * * *

2198. Section two thousand five hundred and four (948.) is amended by inserting the word "not" before the word "exceeding," in the second line from top of page four hundred and sixty-five. * * *

2199. Section two thousand eight hundred and sixty-four (1854.) is amended by inserting, in the last line, after the word "merchandise," the words "or the value thereof."

2200. Section two thousand nine hundred and ninety-seven (1959.) is amended by inserting, in the tenth line, after the word "Alabama," the words "Detroit in Michigan." * * *

2201. Section three thousand and one hundred is amended by transposing lines nine and ten.

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* Only such parts of this act are here inserted as relate to prior laws contained in this volume.

MARCH 3, 1875.

(U. S STATUTES AT LARGE, VOL. XVIII, p. 339.)

CHAP. CXXVII.—*An Act to further protect the Sinking-fund and provide for the Exigencies of the Government.*

2202. From and after the passage of this act, there shall be levied and collected, on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof-gallon, or wine-gallon when below proof, to be paid by the distiller, owner, or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

2203. SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes (2074) be, and the same is hereby, amended by striking out the words "twenty cents a pound," and inserting in lieu thereof the words "twenty-four cents a pound;" and that section three thousand three hundred and ninety-four of the Revised Statutes (2018) be, and the same is hereby, amended by striking out the word "five" wherever it occurs therein, and inserting instead thereof the word "six," and by striking out the word "fifty" and inserting instead thereof the words "seventy-five;"* *Provided*, That the increase of tax herein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect: *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury, by testimony under oath, that any person liable to pay the increased tax by this section imposed, had, prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes, at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto, under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

2204. SEC. 3. On all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected, and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes (1094 to 1104), an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated;

2205. *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard: and melada shall be known and defined as an article made in the process of sugar-making, being the cane-juice boiled down to the sugar point, and containing all the sugar and molasses resulting from the boiling-process, and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets, or other than tight packages, shall be considered sugar, and dutiable as such: (1104.)

2206. *And provided further*, That of the drawback on refined sugars exported, allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

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* See amendment, post, 2269.

2206*b*. SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes (912 to 920) as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid, be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four (921 to 1452) shall be and remain as by that section levied, without abatement of ten per centum, as provided in section two thousand five hundred and three.

2207. SEC. 5. The increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

2208. SEC. 6. Nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five (2171), shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty; nor to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits without profit or compensation to the association or company when money is paid to a depositor on his pass-book.

MARCH 3, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII, p. 469.)

CHAP. CXXXVI.—*An Act restricting the Refunding of Customs Duties, and prescribing certain Regulations of the Treasury Department.*

2209. No moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of fact discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery.

2210. SEC. 2. No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the

Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may, in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort.

2211. SEC. 3. The Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect.

2212. SEC. 4. The Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

FEBRUARY 18, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 4.)

CHAP. 12. *An Act to change the location of the consulates at Aix-la-Chapelle and at Omoa and Truxillo.*

2213. That the consulate now established at Aix-la-Chapelle, in class five, in schedule B of consulates, be removed to Cologne, within the same consular district; and the consulate now established at Omoa and Truxillo, in class seven, in schedule C of consulates, be removed to Utila in the Bay Islands; and that such removals shall in no manner affect the appropriations for such consulates, or the existing provisions of law applicable thereto, except as modified hereby.

MARCH 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 7.)

CHAP. 23. *An Act to extend to the port of Genesee in the State of New York the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive.*

2214. That the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive be, and they are hereby extended to the port of Genesee, in the State of New York.

MAY 1, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 49.)

CHAP. 89. *An Act to provide for the separate entry of packages contained in one importation.*

2215. A separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning which packed packages, no invoice, or statement of contents or values, has been received.

2216. Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package; and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner, or ultimate consignee.

2217. SEC. 2. The importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes, is hereby modified for the purposes of this Act, so as to require the importer, consignee, or agent to declare therein that the entry contains an account of all the goods ——— imported in the ——— whereof ——— ——— is master, from ——— for ac-

count of ———, which oath so modified shall in each case be taken on the entry of one or more packages contained in an original package. But nothing in this act contained shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee, or agent.

2218. SEC. 3. All provisions of law inconsistent herewith are hereby repealed.

JUNE 20, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 60.)

CHAP. 136. *An Act relating to the execution of custom-house bonds.*

2219. When any bond is required by law to be executed by any firm or partnership for the payment of duties upon goods, wares or merchandise, imported into the United States by such firm or partnership, the execution of such bond by any member of such firm or partnership, in the name of said firm or partnership, shall bind the other members or partners thereof, in like manner and to the same extent, as if such other members or partners had personally executed the same. And any action or suit may be instituted on such bond against all the members or partners of such firm, as if all of the members or partners had executed the same.

JUNE 20, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 60.)

CHAP. 137. *An Act establishing Cheboygan, in the State of Michigan, a Port of Delivery.*

2220. That Cheboygan, in the State of Michigan, being within the collection district of Michigan, be, and the same hereby is, declared a port of delivery instead of Duncan City; and the office of deputy collector now located at Duncan City be, and the same is hereby, removed to Cheboygan. And all acts and parts of acts declaring Duncan City a port of entry are hereby repealed.

JULY 12, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 90.)

CHAP. 185. *An Act to exempt vessels engaged in navigating the Mississippi River and its tributaries above the port of New Orleans from entries and clearances.*

2221. The provisions of sections forty-three hundred and forty-nine, forty-three hundred and fifty, forty-three hundred and fifty-one, forty-three hundred and fifty-two, forty-three hundred and fifty-three, forty-three hundred and fifty-four, forty-three hundred and fifty-five, and forty-three hundred and fifty-six of the Revised Statutes, requiring the master of every vessel licensed to carry on the coasting-trade, laden in part with foreign merchandise or distilled spirits, to procure a permit from the customs' officer of the port at which his vessel was laden, authorizing him to proceed to his port of destination, and also to procure a permit from the port of destination for the unlading of his cargo, shall not be held to include vessels engaged in the navigation of the Mississippi River or tributaries above the port of New Orleans.

AUGUST 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 139.)

CHAP. 270. *An Act establishing the port of Saint Paul, Minnesota, as a port of appraisal.*

2222. That the provisions contained in, and the privileges accorded by, sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one,

twenty-nine hundred and ninety-two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six, and twenty-nine hundred and ninety-seven, of the Revised Statutes be extended to, and held to include, the port of Saint Paul in the collection-district of Minnesota.

2223. That the appraiser at the port of Saint Paul shall receive the same amount of salary that the deputy collector of that port now receives.

AUGUST 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 141.)

CHAP. 274. *An Act to punish the counterfeiting of trade-mark goods and the sale or dealing in of counterfeit trade-mark goods.*

2224. Every person who shall with intent to defraud, deal in or sell, or keep or offer for sale, or cause or procure the sale of, any goods of substantially the same descriptive properties as those referred to in the registration of any trade-mark, pursuant to the statutes of the United States, to which, or to the package in which the same are put up, is fraudulently affixed said trade-mark, or any colorable imitation thereof, calculated to deceive the public, knowing the same to be counterfeit or not the genuine goods referred to in said registration, shall, on conviction thereof, be punished by fine not exceeding one thousand dollars, or imprisonment not more than two years, or both such fine and imprisonment.

2225. SEC. 2. Every person who fraudulently affixes, or causes or procures to be fraudulently affixed, any trade-mark registered pursuant to the statutes of the United States, or any colorable imitation thereof, calculated to deceive the public, to any goods, of substantially the same descriptive properties as those referred to in said registration, or to the package in which they are put up, knowing the same to be counterfeit, or not the genuine goods, referred to in said registration, shall on conviction thereof, be punished as prescribed in the first section of this act.

2226. SEC. 3. Every person who fraudulently fills, or causes or procures to be fraudulently filled, any package to which is affixed any trade-mark, registered pursuant to the statutes of the United States, or any colorable imitation thereof, calculated to deceive the public, with any goods of substantially the same descriptive properties as those referred to in said registration, knowing the same to be counterfeit, or not the genuine goods referred to in said registration, shall, on conviction thereof, be punished as prescribed in the first section of this act.

2227 SEC. 4. Any person or persons who shall, with intent to defraud any person or persons, knowingly and wilfully cast, engrave, or manufacture, or have in his, her, or their possession, or buy, sell, offer for sale, or deal in, any die or dies, plate or plates, brand or brands, engraving or engravings, on wood, stone, metal, or other substance, moulds, or any false representation, likeness, copy, or colorable imitation of any die, plate, brand, engraving, or mould of any private label, brand, stamp, wrapper, engraving on paper or other substance, or trade-mark, registered pursuant to the statutes of the United States, shall, upon conviction thereof, be punished as prescribed in the first section of this act.

2228. SEC. 5. Any person or persons who shall, with intent to defraud any person or persons, knowingly and wilfully make, forge, or counterfeit, or have in his, her, or their possession, or buy, sell, offer for sale, or deal in, any representation, likeness, similitude, copy, or colorable imitation of any private label, brand, stamp, wrapper, engraving, mould, or trade-mark, registered pursuant to the statutes of the United States, shall, upon conviction thereof, be punished as prescribed in the first section of this act.

2229. SEC. 6. Any person who shall, with intent to injure or defraud the owner of any trade-mark, or any other person lawfully entitled to use or protect the same, buy, sell, offer for sale, deal in or have in his possession any used or empty box, envelope, wrapper, case, bottle, or other package, to which is affixed, so that the same may be obliterated without substantial injury to such box or other thing aforesaid, any trade-mark, registered pursuant to the statutes of the United States, not so defaced, erased, obliterated, and destroyed as to prevent its fraudulent use, shall, on conviction thereof, be punished as prescribed in the first section of this act.

2230. SEC. 7. If the owner of any trade-mark, registered pursuant to the statutes of the United States, or his agent, make oath, in writing, that he has reason to believe, and does believe, that any counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, or moulds, of his said registered trade-mark, are in the possession of any person, with intent to use the same for the purpose of deception and fraud, or makes such oath that any counterfeits or colorable imitations of his said trade-mark, label, brand, stamp, wrapper, engraving on paper or other substance, or empty box, envelope, wrapper, case, bottle, or other package, to which is affixed said registered trade-mark not so defaced, erased, obliterated, and destroyed as to prevent its fraudulent use, are in the possession of any person, with intent to use the same for the purpose of deception and fraud, then the several judges of the circuit and district courts of the United States and the commissioners of the circuit courts may, within their respective jurisdictions, proceed under the law relating to search-warrants, and may issue a search-warrant authorizing and directing the marshal of the United States for the proper district to search for and seize all said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, and said counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper, or other substance, and said empty boxes, envelopes, wrappers, cases, bottles, or other packages that can be found; and upon satisfactory proof being made that said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper or other substance, empty boxes, envelopes, wrappers, cases, bottles, or other packages, are to be used by the holder or owner for the purposes of deception and fraud, that any of said judges shall have full power to order all said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper or other substance, empty boxes, envelopes, wrappers, cases, bottles, or other packages, to be publicly destroyed.

2231. SEC. 8. Any person who shall, with intent to defraud any person or persons, knowingly and wilfully aid or abet in the violation of any of the provisions of this act, shall, upon conviction thereof, be punished by a fine not exceeding five hundred dollars, or imprisonment not more than one year, or both such fine and imprisonment.

AUGUST 15, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 200.)

CHAP. 290. *An Act to carry into effect a convention between the United States of America and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.*

2232. That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby au-

thorized to issue his proclamation declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit,

2233. Arrowroot; castor-oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow shall be introduced into the United States free of duty so long as the said convention shall remain in force.

FEBRUARY 27, 1877.

(U. S. STATUTES AT LARGE, VOL. XIX, p. 240.)

CHAP. 69. *An Act to perfect the Revision of the Statutes of the United States, and of the Statutes relating to the District of Columbia.*

That for the purpose of correcting errors and supplying omissions in the act entitled "An Act to revise and consolidate the Statutes of the United States in force on the first day of December, Anno Domini one thousand eight hundred and seventy-three," so as to make the same truly express such laws, the following amendments are hereby made therein: * * * *

2234. Section twenty-five hundred and four is amended by striking out, in Schedule M, after the word "sulphur" (ante, 1432), the word "flour," and insert the word "flowers."

2235. Section twenty-five hundred and five is amended by striking out, after the words "skins, dried, salted, or pickled," (ante, 1756), the words "ten per centum ad valorem."

2236. Section twenty-five hundred and eight (ante, 1808) is amended by inserting, in the fifth line, between the words "of" and "United States," the word "the."

2237. Section twenty-five hundred and fourteen (ante, 1814) is amended by inserting in the last line, between the words "of" and "Treasury," the word "the."

2238. Section twenty-eight hundred and sixty-five (ante, 1855) is amended by substituting therefor the following:

"If any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle, or clandestinely introduce, into the United States, any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out or pass, or attempt to pass, through the custom house any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court."

2239. Section twenty-nine hundred and nine (ante, 1871) is struck out.

2240. Section twenty-nine hundred and thirty-six (ante, 1898) is amended by inserting in the eighth line, after the word "situated," the words "to make."

2241. Section twenty-nine hundred and seventy-eight (ante, 1940) is amended by adding, at the end of the section, the words "except as provided in section three thousand and twenty-five," (ante, 1988).

2242. Section twenty-nine hundred and eighty-four (ante, 1946) is amended by striking out, in the second line, the word "industry," and inserting therefor the word "injury."

2243. Section twenty-nine hundred and eighty-eight (ante, 1950) is amended by striking out all after the word "same," in the fifth line, and by inserting a period in lieu of the semicolon at the end of the section.

2244. Section twenty-nine hundred and eighty-nine (ante, 1951) is amended by striking out, in the third line, the words "relating to warehouses," and inserting therefor the words "of this chapter."

2245. Section three thousand and one (ante, 1963) is amended by adding thereto the following: "And the Secretary of the Treasury is hereby authorized to remit, in whole or in part, on such conditions, and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by the bond given for the transportation of merchandise from a port in one collection district to a port in another collection district prescribed by the preceding section: *Provided*, That it shall be proved to the satisfaction of the Secretary of the Treasury that the failure to transport and deliver the merchandise aforesaid according to the conditions of the bonds accrued, without wilful negligence or fraudulent intent on the part of the obligors."

2246. Section three thousand and two (ante, 1964) is amended by striking out, in the ninth and eleventh lines,* respectively, the words "Point Isabel," and inserting therefor the word "Brownsville."

2247. Section three thousand and three (ante, 1965) is amended by striking out, in the eighth line, after the words "del Norte,"† the word "and," and inserting the word "or."

2248. Section three thousand and five (ante, 1967) is amended by striking out, in the fourth line, the words "Point Isabel," and inserting the word "Brownsville."

2249. Section three thousand and nine (ante, 1971), is amended by inserting, after the word "coin," in line two, the words "or coin certificates."

2250. Section three thousand and eleven (ante, 1973) is amended by striking out all after the word "protest," in the eighth line, and by adding the words "and appeal shall have been taken as prescribed in section twenty-nine hundred and thirty-one (ante, 1893)."

2251. Section thirty-one hundred is amended by transposing the eighth and ninth lines; and by striking out the amending clause to this section in the act approved February eighteenth, eighteen hundred and seventy-five, entitled "An act to correct errors and to supply omissions in the Revised Statutes of the United States."

2252. Section thirty-one hundred and five is amended by striking out, in the seventh line, after the word "affixing" the word "in."

2253. Section thirty-one hundred and twenty is amended by adding thereto the following:

"And that the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to make such regulations as shall enable vessels engaged in the coasting-trade between the ports and places upon Lake Michigan exclusively, and laden with American productions and free merchandise only, to unlade their cargoes without previously obtaining a permit to unlade."

2254. Section thirty-one hundred and forty (ante, 2056) is amended by adding at the end of the section the words:

"And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word 'person,' as used in this title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person."

2255. Section thirty-three hundred and sixty-two is amended by striking out, in the fourth line of the fourth paragraph (ante, 2068) the word "sweeping," and inserting the word "sweepings."

2256. Section thirty-four hundred and thirty-three (ante, 2098) is amended

* Eighth and eleventh lines in this compilation.

† Seventh line in this compilation.

by inserting, after the word "materials," in line twenty-six,* the words "except distilled spirits."

2257. Section thirty-five hundred and thirty-six is amended by inserting, in the fourth line, after the word "weighing," the word "a."

2258. Section thirty-five hundred and sixty-one is amended by striking out, in the fourth line, the word "applying," and inserting the word "applicable."

2259. Section thirty-five hundred and sixty-eight is amended by striking out, in the fourth line, the word "turn," and inserting the word "return."

2260. Section fifty-two hundred and ninety-two is amended by inserting, in the sixth line, after the word "vessels," the words "and for regulating the same;" and by inserting, in the twenty-third line, before the word "he," the word "as."

2261. Section fifty-two hundred and ninety-three is amended by striking out the first subdivision, and transposing the fourth subdivision so as to read "the first subdivision."

MAY 25, 1878.

(U. S. STATUTES AT LARGE, VOL. XX., p. 63)

CHAP. 109. *An Act extending the Privileges of Sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes, inclusive, to the Port of Bath, in the State of Maine.*

2262. That the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes, inclusive, be, and they are hereby, extended to the Port of Bath, in the State of Maine.

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* Line twenty-four in this compilation.

JUNE 4, 1878.

(U. S. STATUTES AT LARGE, VOL. XX, p. 91.)

CHAP. 155. *An Act making Appropriations for the Consular and Diplomatic Service of the Government for the year ending June 30th, 1879, and for other purposes.*

2263. Every consular officer shall furnish to the Secretary of the Treasury, or to such officers of the customs as he may direct, as often as may be required, the prices current of all articles of merchandise usually exported to the United States, from the port or place in which he is stationed; and authority is hereby vested in the Secretary of the Treasury to require compliance with this provision; but this provision shall not have the effect to impair the provisions of section seventeen hundred and twelve of the Revised Statutes. (Rev. Stat., p. 306.)

JUNE 6, 1878.

(U. S. STATUTES AT LARGE, VOL. XX, p. 99.)

CHAP. 156. *An Act to provide for the free entry of articles imported for exhibition by Societies established for the encouragement of the Arts and Sciences, and for other purposes.*

2264. That all works of art, collections in illustration of the progress of the arts, science or manufactures, photographs, works in terra cotta, Parian, pottery or porcelain and artistic copies of antiques in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument and not for sale shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe;* *Provided*, that the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe,* for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act.

FEBRUARY 28, 1879.

(U. S. STATUTES AT LARGE, VOL. XX., p. 324.)

CHAP. 112. *An Act extending the Limits of the Port of New York.*

2265. That the collection district of the port of New York shall hereafter include, in addition to the other territory embraced therein, all that part of the county of Hudson, in the State of New Jersey, and the waters adjacent, now within the collection district of Newark, New Jersey, east of Newark Bay and the Hackensack River.

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* At the time of entry the principal officer of the society, institution, or association concerned will be required to file an affidavit in the following form:

"I do truly swear that the articles in the annexed invoice described are imported in good faith for permanent exhibition by (*here name the society or institution*) a (*society or institution*) located at ——, established for the encouragement of the arts and sciences, (*or are imported for the purpose of erecting a public monument,*) and are not intended for sale, nor for any other purpose than is hereinbefore expressed."

A bond is required from the society or institution, with two good and sufficient sureties, in a penalty equal to double the duties, conditioned for the payment of the lawful duties accruing on all the articles embraced in the affidavit and bond, should any of such articles be sold, transferred, or used contrary to the provisions and intent of the above act, and for such payment prior to the withdrawal of any of the articles from the custody and possession of the association or institution for which they were imported. (S. S., 3612

March 1, 1879.

(U. S. Statutes at Large, Vol. XX., p. 327.)

Chap. 125. *An Act to amend the Laws relating to Internal Revenue.*

"IMPORTED LIQUOR STAMPS," &c.

2266. Sec. 11. All distilled spirits, wines, and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked, and branded by a United States customs-gauger, and a stamp affixed to each package, indicating the date and particulars of such inspection; and the Secretary of the Treasury is hereby authorized to prescribe the form of, and provide, the requisite stamps, and to make all regulations which he may deem necessary and proper for carrying the foregoing requirements into effect. Any pipe, hogshead, tierce, barrel, cask, or other package withdrawn from public store or bonded warehouse after the thirtieth day of June, eighteen hundred and seventy-nine, purporting to contain imported liquor, found without having thereon the stamp hereby required, shall be, with its contents, forfeited to the United States; and whenever any cask or package of imported distilled spirits of not less than five wine-gallons is filled for shipment, sale, or delivery on the premises of any wholesale liquor dealer, the same shall be stamped with a special stamp for imported spirits, under such rules and regulations as the Commissioner of Internal Revenue has prescribed, or may hereafter prescribe, in the case of domestic distilled spirits.

2267. Sec. 12. Every person who empties or draws off, or causes to be emptied or drawn off, the contents of any package of imported liquors stamped as above required, shall, at the time of such emptying, efface, obliterate, and destroy the stamp thereon, and also all other marks or brands which shall have been placed thereon in accordance with the law or regulations concerning imported liquors; and no cask or other package, such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such re-used cask or package and the contents thereof. Every cask or other package from which the stamp for imported liquors required by this act to be placed thereon shall not be effaced, obliterated, or destroyed, on emptying such package, shall be forfeited, and the same may be seized by any officer of internal revenue wherever found; and all the provisions and penalties of section thirty-three hundred and twenty-four of the Revised Statutes of the United States, relating to empty casks or packages from which the marks, brands, or stamps have not been effaced or obliterated, and relating to the removal of stamps from packages, and to having in possession any stamps so removed, shall apply to the stamps for imported spirits herein provided for, and to the casks or other packages on which such stamps shall have been used.

2268. Sec. 13. If any person shall purchase or sell, with the imported-liquor stamp herein required remaining thereon, or any of the marks or brands which shall have been placed thereon in accordance with the laws or regulations concerning imported liquors remaining thereon, any cask or other package, after the same has been once used to contain imported liquors and has been emptied; or if any person shall use or have in possession such cask or package, with any imitation of such marks or brands, for the purpose of placing domestic distilled spirits therein for sale; or shall, for such purpose, manufacture, use, or have in possession any cask or package made in imitation of, or intended to be in the similitude of, such imported casks or packages, with any imitation of such marks or brands thereon, every such cask or package, with

its contents, if any, shall be forfeited to the United States. And every such person who shall violate any of the provisions of this section shall be liable to a penalty of two hundred dollars for every such cask or package so purchased, sold, manufactured, used, or had in possession.

TOBACCO.

2269. SEC. 14. On and after the first day of May eighteen hundred and seventy-nine, there shall be levied and collected upon all snuff manufactured of tobacco, or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use; and upon all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened, and all on fine cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of sixteen cents per pound.

2270. That the sixth subdivision of section thirty-two hundred and forty-four (2058–9) be amended to read as follows:

Sixth. Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall pay twenty-five dollars. Every person shall be regarded as a dealer in leaf-tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. But no farmer or planter, nor the executor or administrator of such farmer or planter, nor the guardian of any minor, shall be required to pay a special tax as a dealer in leaf-tobacco, for selling tobacco produced by said farmer or planter, or by said executor, administrator, or guardian, or received by either of them as rents from tenants who have produced the same on the land of said farmer, planter, or minor: *Provided*, That nothing in this section shall be construed to exempt from a special tax any farmer or planter who, by peddling or otherwise, sells leaf-tobacco at retail directly to consumers, or who sells or assigns, consigns, transfers, or disposes of, to persons other than those who have paid a special tax as leaf-dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf-tobacco for export.

2271. "No sheriff or other officer acting under order or process of any court or magistrate, nor trustee, or other fiduciary, legally acting under the powers vested in him, shall be liable to said special tax as a dealer or retail dealer in selling tobacco under such authority. And no purchaser at any sale by such sheriff, officer, trustee, or fiduciary, shall be held liable to any other tax or restriction as to a sale of tobacco so purchased than he would have been had such purchaser been the producer thereof on his own land.

2272. "Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export: *Provided*, It shall be lawful for any licensed manufacturer of cigars to purchase leaf-tobacco of any licensed dealer or other licensed manufacturer in quantities less than the original package, for use in his own manufactory exclusively." (2059.)

That section thirty-three hundred and sixty-two (2065 to 2070) be, and the same is hereby, amended by striking out all after said number, and substituting therefor the following:

2273. "All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner: (2065.)

2274. "All snuff, in packages containing one-half, one, two, three, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds; (2066).

2275. "All fine-cut chewing-tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, three, four, eight, and sixteen ounces, except that fine-cut chewing-tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each; (2067).

2276. "All smoking-tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing two, three, four, eight, and sixteen ounces each; (2068).

2277. "All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight. (2069.)

2278. "And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: *And provided further*, That fine-cut shorts, the refuse of fine-cut chewing-tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish." (2070.)

That section thirty-three hundred and seventy-one (2075) be amended by striking out all after the said number and substituting therefor the following:

2279. "Whenever any manufacturer of tobacco, snuff, or cigars, sells, or removes for sale or consumption, any tobacco, snuff, or cigars, upon which a tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal: *Provided, however*, That no such assessment shall be made until and after notice to the manufacturer of the alleged sale and removal to show cause against such assessment; and the Commissioner of Internal Revenue shall, upon a full hearing of all the evidence, determine what assessment, if any should be made."

2280. That section thirty-three hundred and seventy-seven (2081) be, and the same is hereby, amended by adding thereto the following words: "*Provided*, That scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs duty has been paid thereon, be withdrawn in bulk without the payment of the internal-revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar manufacturer, under such restrictions and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury."

SEC. 16. That section thirty-three hundred and eighty-six (2082) be, and the same is hereby, amended by striking out all after the said number, and substituting therefor the following:

2281. "There shall be an allowance of drawback on tobacco, snuff, and cigars on which the tax has been paid by suitable stamps affixed thereto be-

fore removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, and cigars, to be ascertained under such regulations as shall be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed until a certificate from the collector of customs at the port from which the goods have been exported, or other evidence satisfactory to the Commissioner of Internal Revenue, has been furnished, that the stamps affixed to the tobacco, snuff, or cigars entered and cleared for export to a foreign country were totally destroyed before such clearance; nor until the claimant has filed a bond, with good and sufficient sureties, to be approved by the collector of the district from which the goods are shipped, in a penal sum double the amount of the tax for which said claim is made, that he will procure, within a reasonable time, evidence satisfactory to the Commissioner of Internal Revenue that said tobacco, snuff, or cigars have been landed at any port without the jurisdiction of the United States, or that after shipment the same were lost at sea, and have not been relanded within the limits of the United States."

2282. That section thirty-three hundred and eighty-seven (2082) be, and the same is hereby, amended by striking out, after the words "shall be conditioned that," in the second sentence, the words "he shall not employ any person to manufacture cigars who has not been duly registered as a cigar maker."

That section thirty-three hundred and ninety-two (2083) be, and the same is hereby, amended by striking out all after the said number, and substituting therefor the following:

2283. "All cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than six months nor more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he either manufactures or has made for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house, before they are withdrawn therefrom."

That section thirty-three hundred and ninety-seven (2088) be, and the same is hereby, amended by striking out all after the said number, and substituting therefor the following:

2284. "Whenever any cigars are removed from any manufactory, or place

where cigars are made, without being packed in boxes as required by the provisions of this chapter, or without the proper stamp thereon denoting the tax, or without stamping, indenting, burning, or impressing into each box, in a legible and durable manner, the number of the cigars contained therein, the number of the manufactory, and the number of the district and State, or without properly affixing thereon and canceling the stamp denoting the tax on the same, or are sold, or offered for sale, not properly boxed and stamped, they shall be forfeited to the United States. And every person who commits any of the above-described offenses shall be fined for each such offense not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than two years. And every person who packs cigars in any box bearing a false or fraudulent or counterfeit stamp, or who affixes to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same be a customs or internal-revenue stamp, or who buys, receives, or has in his possession any cigars on which the tax to which they are liable has not been paid, or who removes, or causes to be removed, from any box any stamp denoting the tax on cigars, with intent to use the same, or who uses, or permits any other person to use, any stamp so removed, or who receives, buys, sells, gives away, or has in his possession any stamp so removed, or who makes any other fraudulent use of any stamp intended for cigars, or who removes from the place of manufacture any cigars not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years: *Provided*, That cigars packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, shall be exempt from the provisions of this section, and also from the provisions of section thirty-three hundred and ninety-three of the Revised Statutes, requiring a label to be affixed to each box."

2285. SEC. 19. That the proviso to section thirty-four hundred and thirty of the Revised Statutes is hereby amended to read as follows:

"*Provided*, That lucifer or friction matches, and cigar-lights, and wax-tapers, and all articles upon which a tax is imposed by law, as enumerated and mentioned in Schedule A, following section thirty-four hundred and thirty-seven of the Revised Statutes, may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations as the Commissioner of Internal Revenue may prescribe."

2286. SEC. 20. [That under such regulations and requirements as to stamps, bonds and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of perfumery, medicines, or preparations for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any distillery-warehouse, so much alcohol as he may require for the said purpose, without the payment of the internal-revenue tax thereon.] (*Repealed.* See Sec. 14, Act of May 28, 1880, chap. 108, post, 2299.)

2287. SEC. 21. That the word "gallon," wherever used in the internal revenue law, relating to beer, lager beer, ale, porter, and other similar fermented liquors, shall be held and taken to mean a wine gallon, the liquid measure containing two hundred and thirty-one cubic inches.

2288. SEC. 23. That wherever in any of the foregoing sections of this act the Revised Statutes are referred to, it shall be held to mean the "edition of eighteen hundred and seventy-eight."

MARCH 3, 1879.

(U. S. STATUTES AT LARGE, VOL. XX., p. 355.)

CHAP. 180. *An Act making Appropriations for the Service of the Post Office Department for the fiscal year ending June thirtieth, eighteen hundred and eighty, and for other Purposes.*

2289. SEC. 17. . . . . Printed matter other than books received in the mails from foreign countries under the provisions of postal treaties or conventions shall be free of customs duty, and books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster-General.

2290. SEC. 19. That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any process except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence. (For further information as to postal acts, see post, Part IV., pp. 81–84.)

JUNE 30, 1879.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 44.)

CHAP. 54. *An Act relating to Vessels not propelled by Sail or Internal Motive-Power of their own, and for other Purposes.*

2291. The provisions of title fifty of the Revised Statutes of the United States shall not be so construed as to require the payment of any fee or charge for the enrolling or licensing of vessels, built in the United States and owned by citizens thereof, not propelled by sail or by internal motive-power of their own, and not in any case carrying passengers, whether navigating the internal waters of a State or the navigable waters of the United States, and not engaged in trade with contiguous foreign territory, nor shall this or any existing law be construed to require the enrolling, registering, or licensing of any flatboat, barge, or like craft for the carriage of freight, not propelled by sail or by internal motive-power of its own, on the rivers or lakes of the United States.

JULY 1, 1879.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 48.)

CHAP. 64. *An Act to put Salts of Quinine and Sulphate of Quinine on the Free List.*

2292. From and after the passage of this act the importation of salts of quinine and sulphate of quinine shall be exempt from custom duties; and all laws inconsistent herewith are hereby repealed. (1400.)

MARCH 10, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 67.)

CHAP. 37.—*An Act to amend section three thousand and twenty of the Revised Statutes.*

2293. That section three thousand and twenty of the Revised Statutes be so amended as to read as follows:

SEC. 3020. Where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers, manufactured with stock or handles made of wood grown in the United States, are exported for benefit of drawback under the preceding section, such articles shall be entitled to such drawback in all cases where the imported material exceeds one-half of the value of the material used. And where cans, manufactured in whole or in part of imported material, filled with products grown or produced in the United States, are exported for benefit of such drawback, the same shall, in all cases, be entitled to the drawback provided for in the preceding section where the imported material used in the manufacture of such cans shall equal seventy per centum of the value of all the material used in the manufacture thereof.

APRIL 1, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 70.)

CHAP. 42. *An Act to authorize and direct the Commissioner of Agriculture to attend, in person or by deputy, the International Sheep and Wool Show, to be held in the Centennial buildings, Fairmount Park, Philadelphia, in September, Anno Domini eighteen hundred and eighty, and to make a full and complete report of the same, and for other Purposes.*

2294. That the Commissioner of Agriculture be, and he is hereby, authorized and directed to attend in person or by deputy, the International Sheep and Wool Show to be held in the Centennial buildings, Fairmount Park, Philadelphia, in September, Anno Domini eighteen hundred and eighty, and to make a full and complete report of the same.

2295. SEC. 2. All sheep and wool which shall be imported for the sole purpose of exhibition at the international show hereinbefore mentioned, shall be admitted without the payment of duty or customs fees or charges, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That all sheep and wool which shall be sold in the United States, or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like imports by the revenue laws in force at the date of importation: *And provided further*, That in case any sheep or wool imported under the provisions of this act shall be withdrawn for consumption, or shall be sold without payment of the duty required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such imports and against the person who may be guilty of such withdrawal or sale.

MAY 27, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 143.)

CHAP. 106. *An Act to amend and re-enact Sections Twenty-five hundred and fifty-two and Twenty-five hundred and fifty-three of the Revised Statutes.*

2296. That paragraph four of section twenty-five hundred and fifty-two of the Revised Statutes be, and the same is hereby, amended, so that it shall read: "The district of Yorktown: To comprise all the waters and shores from the point forming the south shore of the mouth of the Rappahannock River, and from the mouth of York River to Cappahoosic, in which Yorktown shall be the port of entry, and East River and Cumberland ports of delivery."

2297. SEC. 2. And that paragraph seventh of section twenty-five hundred and fifty-two of the Revised Statutes be, and the same is hereby, amended, so that it shall read: "The district of Richmond: To comprise all the waters and shores of the James River, from its junction with the Appomattox River to the highest tide-waters of the James River, and all the waters and shores of the York

River from Cappahoosic to its head, and the waters and shores of the Pamunkey and Mattaponi Rivers to the highest tide-waters in said rivers, in which the port of entry shall extend from Richmond and Manchester to Bermuda Hundreds, and to West Point, at the head of York River."

2298. SEC. 3. And that paragraph seventh of section twenty-five hundred and fifty-three of the Revised Statutes be, and the same is hereby, amended, so that it shall read: "In the district of Richmond, a collector and a surveyor, who shall reside at Richmond; a surveyor, who shall reside at Bermuda Hundred; and a deputy collector, who shall reside at West Point."

MAY 28, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 145.)

CHAP. 108. *An Act to amend the Laws in Relation to Internal Revenue.*

2299. SEC. 14. That section twenty of an act, entitled "An act to amend the laws relating to internal revenue," approved March first, eighteen hundred and seventy-nine, be amended by striking out all after the number of said section and substituting therefor the following:

"That under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors, for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any distillery-warehouse, so much distilled spirits as he may require for the said purpose, without the payment of the internal-revenue tax thereon."

JUNE 10, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 173.)

CHAP. 190. *An Act to amend the Statutes in relation to Immediate Transportation of Dutiable Goods, and for other Purposes.*

2300. That when any merchandise, other than explosive articles, and articles in bulk not provided for in section [*four*] (2311) of this act, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida, Cleveland, Toledo, and San Francisco, shall appear, by the invoice or bill of lading and manifest of the importing vessel, to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made.

2301. SEC. 2. That the collector at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry. Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice; and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port.

2302. SEC. 3. That such merchandise shall be delivered to and transported

by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise, they shall become bound to the United States in bonds of such form and amount, and with such conditions not inconsistent with law, and such security as the Secretary of the Treasury shall require.

2303. SEC. 4. That sections twenty-eight hundred and fifty-three and twenty-eight hundred and fifty-five of the Revised Statutes of the United States be, and the same are hereby, so amended as to require that all invoices of merchandise imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice-consul, or commercial agent, to whom the same shall be produced, shall certify each of said quadruplicates under his hand and official seal in the manner required by section twenty-eight hundred and fifty-five of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruplicates, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved, and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: *Provided, however*, That no additional fee shall be collected on account of any service performed under the requirements of this section.

2304. SEC. 5. That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies, on passenger trains, in safes and trunks, which shall be of such size, character, and description, and secured in such manner as shall be from time to time prescribed by the Secretary; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes or trunks so prescribed, such merchandise may be transported, under the provisions of this act, by such express companies, in a separate compartment of the car, secured in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and merchandise, such as pig-iron, spiegel-iron, scrap-iron, iron ore, railroad-iron, and similar articles commonly transported upon platform or flat cars, may be transported, under the provisions of this act, upon such platform or flat cars, and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad scales may be used for such purpose; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury, and at the expense of the companies, respectively. Such merchandise shall not be unladen or transshipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or from accidents, or from legal intervention, or when by reason of the length of the route the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise.

2305. SEC. 6. That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle in which the same is to be transported to its final destination.

2306. SEC. 7. That the privilege of immediate transportation shall extend to

the ports of New York and Buffalo, in New York; Burlington, in Vermont; Boston, in Massachusetts; Providence and Newport, in Rhode Island; New Haven, Middletown, and Hartford, in Connecticut; Philadelphia and Pittsburg, in Pennsylvania; Baltimore, Crisfield, and Annapolis, in Maryland; Wilmington, and Seaford, in Delaware; Salem, Massachusetts; Georgetown, in the District of Columbia; Norfolk, Richmond, and Petersburg, in Virginia; Wilmington and Newbern, in North Carolina; Charleston and Port Royal, in South Carolina; Savannah and Brunswick, in Georgia; New Orleans, in Louisiana; Portland and Bath, in Maine; Portsmouth, in New Hampshire; Chicago, Cairo, Alton, and Quincy, in Illinois; Detroit, Port Huron, and Grand Haven, in Michigan; St. Louis, Kansas City, and St. Joseph, in Missouri; St. Paul, in Minnesota; Cincinnati, Cleveland, and Toledo, in Ohio; Milwaukee and La Crosse, in Wisconsin; Louisville, in Kentucky; San Francisco, San Diego, and Wilmington, in California; Portland, in Oregon; Memphis, Nashville, and Knoxville, in Tennessee; Mobile, in Alabama; and Evansville, in Indiana; and Galveston, Houston, Brownsville, Corpus Christi, and Indianola, in Texas; Omaha, in Nebraska; Dubuque, Burlington, and Keokuk, in Iowa; Leavenworth, in Kansas; Tampa Bay, Fernandina, Jacksonville, Cedar Keys, Key West, and Apalachicola, in Florida: *Provided*, That the privilege of transportation herein conferred shall not extend to any place at which there are not the necessary officers for the appraisement of merchandise and the collection of duties.

2307. SEC. 8. That sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty nine hundred and ninety two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six, and twenty-nine hundred and ninety-seven of the Revised Statutes be, and the same are hereby, repealed.

2308. SEC. 9. That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector as unclaimed, and held until regularly entered and appraised.

2309. SEC. 10. That section twenty-nine hundred and eighty-one of the Revised Statutes be amended so as to read as follows: "That whenever the proper officer of the customs shall be duly notified in writing of the existence of a lien for freight upon imported goods, wares, or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of customs shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer may refuse the delivery of such merchandise from any public or bonded warehouse, or other place in which the same shall be deposited, until proof to his satisfaction shall be produced that the freight thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid."

2310. SEC. 11. That this act shall take effect and be in force from and after the first day of July, Anno Domini eighteen hundred and eighty.

JUNE 14, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 198.)

CHAP. 214. *An Act to amend an Act entitled "An Act to amend the Statutes in relation to Immediate Transportation of Dutiable Goods, and for other Purposes."*

2311. That in the act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty, the words "section four," where they occur in the first section of the act, be changed to "section five." (2161.)

JUNE 14, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 309.)

[No. 52.] *Joint Resolution for the Relief of certain Persons in respect of Duties demanded of them upon the import of certain Articles named therein.*

2312. WHEREAS, By a circular of the Secretary of the Treasury, issued in eighteen hundred and seventy-eight, after a decision of a case between the United States and an importer in the Circuit Court of the United States for the Southern District of New York, all the articles named in the following resolution were directed to be imported on payment of a duty of thirty-five per cent. *ad valorem;* and

WHEREAS, The Secretary of the Treasury, by letter of March twelfth, eighteen hundred and eighty, to the House of Representatives, has communicated his purpose to revoke said circular, and subject said articles to the specific duty imposed by existing law on all band, hoop, and scroll iron; and

WHEREAS, It is represented, that confiding in the said circular of the year eighteen hundred and seventy-eight, parties have contracted for such articles to be imported under the duty of thirty-five per centum ad valorem, and it is right and proper to relieve them from the effect of the change of orders by the Secretary of the Treasury upon his construction of the existing law, but without intending to alter existing law, or to interpret by legislative act the effect thereof, leaving that to the judicial tribunals, except as to the special cases herein provided for; therefore,

2313. *Resolved, etc.*, That the Secretary of the Treasury be, and he is hereby authorized and directed to cause to be levied upon all articles under the designation of "cut hoops," "hoops cut to length," "hoops cut and punched," and "barrel hoops," the duty of thirty-five per centum ad valorem, which shall be shown to the satisfaction of the Secretary of the Treasury to have been ordered under bonâ fide and absolute contracts made and entered into prior to March twelfth, eighteen hundred and eighty, and which shall be imported from any foreign country into the United States, prior to the first day of January, eighteen hundred and eighty-one.

2314. And the amount of any duties, in excess of thirty-five per centum ad valorem, paid since the twelfth day of March, eighteen hundred and eighty, upon any of the articles hereinbefore named, which shall be shown as aforesaid to have been imported under such contracts, shall be refunded to the parties entitled thereto out of any money in the Treasury, not otherwise appropriated.

MARCH 3, 1881.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 502.)

CHAP. 138.—*An act to authorize the registration of trade-marks and protect the same.*

2315. That owners of trade-marks used in commerce with foreign nations, or with the Indian tribes, provided such owners shall be domiciled in the United States, or located in any foreign country or tribes which by treaty, convention or law, affords similar privileges to citizens of the United States, may obtain registration of such trade-marks by complying with the following requirements:

First. By causing to be recorded in the Patent Office a statement specifying name, domicile, location, and citizenship of the party applying; the class of merchandise and the particular description of goods comprised in such class to which the particular trade-mark has been appropriated; a description of the trade-mark itself, with fac-similes thereof, and a statement of the mode in which the same is applied and affixed to goods, and the length of time during which the trade-mark has been used.

Second. By paying into the Treasury of the United States the sum of twenty-five dollars, and complying with such regulations as may be prescribed by the Commissioner of Patents.

2316. SEC. 2. That the application prescribed in the foregoing section must, in order to create any right whatever in favor of the party filing it, be accompanied by a written declaration verified by the person, or by a member of a firm, or by an officer of a corporation applying, to the effect that such party has at the time a right to the use of the trade-mark sought to be registered, and that no other person, firm, or corporation has the right to such use, either in the identical form or in any such near resemblance thereto as might be calculated to deceive; that such trade-mark is used in commerce with foreign nations or Indian tribes, as above indicated; and that the description and fac-similes presented for registry truly represent the trade-mark sought to be registered.

SEC. 3. That the time of the receipt of any such application shall be noted and recorded. But no alleged trade-mark shall be registered unless the same appear to be lawfully used as such by the applicant in foreign commerce or commerce with Indian tribes, as above mentioned, or is within the provision of a treaty, convention, or declaration with a foreign power; nor which is merely the name of the applicant; nor which is identical with a registered or known trade-mark owned by another and appropriate to the same class of merchandise, or which so nearly resembles some other person's lawful trade-mark as to be likely to cause confusion or mistake in the mind of the public, or to deceive purchasers. In an application for registration the Commissioner of Patents shall decide the presumptive lawfulness of claim to the alleged trade-mark; and in any dispute between an applicant and a previous registrant, or between applicants, he shall follow, so far as the same may be applicable, the practice of courts of equity of the United States in analogous cases.

2317. SEC. 4. That certificates of registry of trade-marks shall be issued in the name of the United States of America, under the seal of the Department of the Interior, and shall be signed by the Commissioner of Patents, and a record thereof, together with printed copies of the specifications, shall be kept in books for that purpose. Copies of trade-marks and of statements and declarations filed therewith and certificates of registry so signed and sealed shall be evidence in any suit in which such trade-marks shall be brought in controversy.

2318. SEC. 5. That a certificate of registry shall remain in force for thirty years from its date; except in cases where the trade-mark is claimed for and applied to articles not manufactured in this country, and in which it receives protection under the laws of a foreign country for a shorter period, in which case it shall cease to have any force in this country by virtue of this act at the

time that such trade-mark ceases to be exclusive property elsewhere. At any time during the six months prior to the expiration of the term of thirty years such registration may be renewed on the same terms, and for a like period.

2319. SEC. 6. That applicants for registration under this act shall be credited for any fee, or part of a fee, heretofore paid into the Treasury of the United States with intent to procure protection for the same trade-mark.

2320. SEC. 7. That registration of a trade-mark shall be prima facie evidence of ownership. Any person who shall reproduce, counterfeit, copy or colorably imitate any trade-mark registered under this act and affix the same to merchandise of substantially the same descriptive properties as those described in the registration, shall be liable to an action on the case for damages for the wrongful use of said trade-mark, at the suit of the owner thereof; and the party aggrieved shall also have his remedy according to the course of equity to enjoin the wrongful use of such trade-mark used in foreign commerce or commerce with Indian tribes, as aforesaid, and to recover compensation therefor in any court having jurisdiction over the person guilty of such wrongful acts; and courts of the United States shall have original and appellate jurisdiction in such cases without regard to the amount in controversy.

2321. SEC. 8. That no action or suit shall be maintained under the provisions of this act in any case when the trade-mark is used in any unlawful business, or upon any article injurious in itself, or which mark has been used with the design of deceiving the public in the purchase of merchandise, or under any certificate of registry fraudulently obtained.

2322. SEC. 9. That any person who shall procure the registry of a trade-mark, or of himself as the owner of a trade-mark or an entry respecting a trade-mark, in the office of the Commissioner of Patents, by a false or fraudulent representation or declaration, orally or in writing, or by any fraudulent means, shall be liable to pay any damages sustained in consequence thereof to the injured party, to be recovered in an action on the case.

2323. SEC. 10. That nothing in this act shall prevent, lessen, impeach, or avoid any remedy at law or in equity which any party aggrieved by any wrongful use of any trade-mark might have had if the provisions of this act had not been passed.

2324. SEC. 11. That nothing in this act shall be construed as unfavorably affecting a claim to a trade-mark after the term of registration shall have expired; nor to give cognizance to any court of the United States in an action or suit between citizens of the same State, unless the trade-mark in controversy is used on goods intended to be transported to a foreign country, or in lawful commercial intercourse with an Indian tribe.

2325. SEC. 12. That the Commissioner of Patents is authorized to make rules and regulations and prescribe forms for the transfer of the right to use trade-marks and for recording such transfers in his office.

2326. SEC. 13. That citizens and residents of this country wishing the protection of trade-marks in any foreign country, the laws of which require registration here as a condition precedent to getting such protection there, may register their trade-marks for that purpose as is above allowed to foreigners, and have certificate thereof from the Patent Office.

APRIL 7, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 41.)

CHAP. 73.—*An act to admit free of duty articles intended for exhibition at the National Mining and Industrial Exposition to be held in the city of Denver, in the year eighteen hundred and eighty-two.*

2327. That all articles which shall be imported for the sole purpose of exhibition at the National Mining and Industrial Exposition to be held in the city of Denver, in the year eighteen hundred and eighty-two shall be ad-

mitted without the payment of duty or custom fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe. *Provided*, That all such articles as shall be sold in the United States, or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed upon like articles by the revenue laws in force at the date of importation. *And provided further*, That in case any articles imported under provisions of this act, shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

APRIL 25, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 49.)

CHAP. 89.—*An act to amend section three thousand and sixty-six of the Revised Statutes of the United States, in relation to the authority to issue warrants.*

That section three thousand and sixty-six of chapter ten, title thirty-four, of the Revised Statutes of the United States, be amended so as to read as follows:

2328. "SEC. 3066. If any collector, naval officer, surveyor, or other person specially appointed by either of them, or inspector, shall have cause to suspect a concealment of any merchandise in any particular dwelling-house, store-building, or other place, they, or either of them, upon proper application on oath to any justice of the peace, or district judge of cities, police justice, or any judge of the circuit or district court of the United States, or any Commissioner of the United States circuit court, shall be entitled to a warrant to enter such house, store, or other place, in the daytime only, and there to search for such merchandise; and if any shall be found, to seize and secure the same for trial; and all such merchandise, upon which the duties shall not have been paid, or secured to be paid, shall be forfeited."

MAY 6, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 58.)

CHAP. 120.—*An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope.*

2329. That section two thousand five hundred and one of the Revised Statutes of the United States which reads as follows:

"There shall be levied, collected, and paid on all good, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production," be and the same is hereby repealed from and after the first day of January, eighteen hundred and eighty-three.

JUNE 28, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 116.)

CHAP. 253.—*An act to admit free of duty articles intended for the exhibition of art and industry to be held at Boston, Massachusetts, during the year eighteen hundred and eighty-three.*

2330. That all articles which shall be imported for the sole purpose of exhibition at the exhibition of art and industry to be held at the city of Boston, in

the State of Massachusetts, in the year eighteen hundred and eighty-three, shall be admitted without the payment of duty or of custom fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States, or withdrawn for consumption therein, at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation: *And provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

2331. SEC. 2. That the entire stock of each exhibitor, consisting of goods, wares, and merchandise imported by him and which may be in said buildings is hereby declared liable for the payment of duties accruing on any portion thereof, in case of the removal of such portion from said buildings without payment of the lawful duties thereon.

2332. SEC. 3. That the penalties prescribed by, and the provisions contained in, section three thousand and eighty-two of the Revised Statutes, shall be deemed and held to apply in the case of any goods, wares, or merchandise which may be in said buildings sold, delivered, or removed without payment of duties, in the same manner as if such goods, wares, or merchandise had been imported contrary to law; and the article or articles so sold, delivered, or removed, shall be deemed and held to have been so imported, with the knowledge of the parties respectively concerned in such sale, delivery, or removal.

AUGUST 5, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 298.)

CHAP. 393.—*An act relating to the registration of trade-marks.*

2333. That nothing contained in the law entitled "An act to authorize the registration of trade-marks and protect the same," approved March third, eighteen hundred and eighty-one, shall prevent the registry of any lawful trade-mark rightfully used by the applicant in foreign commerce or commerce with Indian tribes at the time of the passage of said act.

AUGUST 7, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 301.)

CHAP. 431.—*An act to correct an error in section twenty-five hundred and four of the Revised Statutes of the United States.*

2334. That the paragraph beginning with the words "clothing, ready-made and wearing apparel," under schedule M of section twenty-five [hundred and four] of the Revised Statutes of the United States, be, and the same is hereby, amended by the insertion of the word "wool" before the word "silk" in two places where it was omitted in the revision of the said statutes; so that the same shall read as follows:

"Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames of whatever material composed, except wool, silk, and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except wool, silk and linen, made up, or made wholly or in part by hand, not otherwise provided for: thirty-five per cent. ad valorem."

AUGUST 8, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 372.)

CHAP. 473.—*An act to repeal so much of section thirty-three hundred and eighty-five of the Revised Statutes as imposes an export tax on tobacco.*

That section thirty-three hundred and eighty-five of the Revised Statutes, as amended by the act approved June eighth, eighteen hundred and eighty, be amended and re-enacted so as to read as follows:

2335. "SEC. 3385. Manufactured tobacco, snuff, and cigars intended for immediate exportation may, after being properly inspected, marked, and branded, be removed from the manufactory in bond without having affixed thereto the stamps indicating the payment of the tax thereon. The removal of such tobacco, snuff, and cigars from the manufactory shall be made under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. There shall be affixed to each package of tobacco, snuff, and cigars intended for immediate export, before it is removed from the manufactory, an engraved stamp indicative of such intention. Such stamp shall be provided and furnished to the several collectors as in the case of other stamps, and they shall account for the use of the same. When the manufacturer has made the proper entries, filed the bonds, and otherwise complied with the requirements of law and the regulations as herein provided, the collector shall issue to him a permit for the removal, accurately describing the tobacco, snuff, and cigars, to be shipped, the number and kinds of packages, the number of pounds, the marks and brands, the State and collection district from which the same are shipped, the number of the manufactory and the manufacturer's name, the port from which the said tobacco, snuff, and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment. Upon the presentation to the collector of internal revenue of a detailed report from the inspectors of customs, and a certificate of the collector of customs at the port from which the goods are to be exported that the goods removed from the manufactory under bond and described in the permit of the collector of internal revenue have been received by the said collector of customs, and that the said goods were duly laden on board of a foreign-bound vessel, naming the vessel, and that the said merchandise was entered on the outward manifest of said vessel, and that the said vessel and cargo were duly cleared from said port, and on the payment of the tax or deficiency, if any, the bonds, which have been given or shall hereafter be required to be given under the provisions of this section shall be canceled. Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded within the jurisdiction of the United States any manufactured tobacco, snuff, or cigars which have been shipped for exportation under the provisions of this act, without properly entering such tobacco, snuff, or cigars at the custom-house, and paying the proper customs and internal revenue tax thereon, or who receives such relanded tobacco, snuff, or cigars, and every person who aids or abets in such relanding or receiving such tobacco, snuff, or cigars, shall, on conviction, be fined not exceeding five thousand dollars, or imprisoned not more than three years, and all tobacco, snuff, or cigars so relanded shall be forfeited to the United States."

DECEMBER 23, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 398.)

CHAP. 6.—*An act to amend the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two.*

2336. That the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth,

eighteen hundred and eighty-two, be, and the same is hereby, amended so as to read as follows:

"That section twenty-five hundred and one of the Revised Statutes of the United States, which reads as follows: 'There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production,' be, and the same is hereby, repealed from and after the first day of January, eighteen hundred and eighty-three; and all such goods as may be in public store or warehouse on the first day of January, eighteen hundred and eighty-three, or on shipboard in port, shall be subject to no other duty than if imported after that day."

JANUARY 9, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 401.)

CHAP. 16.—*An act to amend section thirty-three hundred and sixty-two of the Revised Statutes relating to the tax on perique tobacco.*

2337. That section thirty-three hundred and sixty-two, as amended by the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by inserting after the words "or for export," and before the words "under such restrictions" in the second provision of said section, the following words: "And perique tobacco may be sold by the manufacturer or producer thereof, in the form of carrottes, directly to a legally-qualified manufacturer, to be cut or granulated and used as material in the manufacture of cigarettes or smoking-tobacco, without the payment of tax."

JANUARY 9, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 402.)

CHAP. 17.—*An act to permit grain brought by Canadian farmers to be ground at mills in the United States adjacent to Canadian territory, under such rules and regulations as may be prescribed by the Treasury Department.*

2338. That grain brought into the United States in wagons or other ordinary road vehicles, by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported or liable to import duties: *Provided*, That such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner provided by such regulations: *And provided further*, That entry shall be made of and duties paid upon all such grain as shall be taken or received by millowners as tolls for such grinding, under like regulations provided by the Treasury Department.

JANUARY 13, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 402.)

CHAP. 24.—*An act relating to exportation of tobacco, snuff, and cigars, in bond, free of tax, to adjacent foreign territory.*

2339. That section thirty-three hundred and eighty-five of the Revised Statutes of the United States, as amended by the act of June ninth, eighteen hundred and eighty, be further amended by adding, after the words "shall be canceled," where they first occur therein, the following words: "But when the

goods are exported to an adjacent foreign territory, by vessel or otherwise, said bonds shall be canceled upon such proofs of exportation as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury."

FEBRUARY 10, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 413.)

CHAP. XLII.—*An Act to encourage the holding of a World's Industrial and Cotton Centennial Exposition in the year eighteen hundred and eighty-four.*

2340. Whereas it is desirable to encourage for celebration the one hundredth anniversary of the production, manufacture, and commerce of cotton, by holding, in the year eighteen hundred and eighty-four, in some city of the Union, to be selected by the executive committee of the National Cotton Planters' Association of America, an institution for the public welfare, incorporated under the laws of Mississippi, a World's Industrial and Cotton Centennial Exposition, to be held under the joint auspices of the United States, the said National Cotton Planters' Association of America, and of the city in which it may be located, and in which cotton in all its conditions of culture and manufacture will be the chief exhibit, but which is designed also to include all arts, manufactures, and products of the soil and mine; and

2341. Whereas such an exhibition should be national and international in its character, in which the people of this country and other parts of the world who are interested in the subject should participate, it should have the sanction of the Congress of the United States: Therefore,

2342. *Be it enacted,* etc., That a World's Industrial and Cotton Centennial Exposition be held in the year eighteen hundred and eighty-four, under the joint auspices of the United States Government, the National Cotton Planters' Association of America, and the city where it may be located.

2343. SEC. 2. That the President of the United States may upon the recommendation of the executive committee of the National Cotton Planters' Association of America, appoint six United States commissioners, and upon the recommendation of the majority of subscribers to the enterprise in the city where it may be located, may appoint seven United States commissioners, who, together, shall constitute a board of management of said World's Industrial and Cotton Centennial Exposition.

2344. SEC. 3. That the President of the United States may on the recommendation of the governors of the various States and Territories of the Union, appoint one commissioner and one alternate commissioner for each State and Territory, whose functions shall be defined by the said board of management.

2345. SEC. 4. That all of said commissioners shall be appointed within one year from the passage of this act.

2346. SEC. 5. That the said board of management shall hold its meetings in such city as may be selected for the location of the said exposition by the National Cotton Planters' Association of America as aforesaid, and that a majority of said board of management shall have full power to make all needful rules and regulations for its government.

2347. SEC. 6. That said board of management shall report to the President of the United States a suitable date for opening and closing the exposition; a schedule of appropriate ceremonies for opening or dedicating the same; and such other matters as, in their judgment, may be deemed important.

2348. SEC. 7. That no compensation for services shall be paid to the commissioners or other officers provided by this act from the Treasury of the United States; and the United States shall not be liable for any of the expenses attending such exhibition, or by reason of the same.

2349. SEC. 8. That whenever the President shall be informed by the said board of management that provision has been made for suitable buildings, or the erection of the same, for the purposes of said exposition, the President shall, through the Department of State, make proclamation of the same, setting

forth the time at which the exhibition will open, and the place at which it will be held, and such board of management shall communicate to the diplomatic representatives of all nations copies of the same and a copy of this act, together with such regulations as may be adopted by said board of management, for publication in their respective countries.

2350. SEC. 9. That the President be requested to send, in the name of the United States, invitations to the governments of other nations to be represented and take part in said World's Industrial and Cotton Centennial Exposition, to be held in some city of the United States, to be hereafter selected as aforesaid.

2351. SEC. 10. That medals with appropriate devices, emblems, and inscriptions, commemorative of said World's Industrial and Cotton Centennial Exposition, and of the awards to be made to exhibitors thereat, be prepared at some mint of the United States, for the said board of management, subject to the provisions of the fifty-second section of the coinage act of eighteen hundred and seventy-three, upon the payment of a sum not less than the cost thereof; and all the provisions, whether penal or otherwise, of said coinage act against the counterfeiting or imitating of coins of the United States, shall apply to the medals struck and issued under this act.

2352. SEC. 11. That all articles which shall be imported for the sole purpose of exhibition at the said World's Industrial and Cotton Centennial Exposition, to be held in the year eighteen hundred and eighty-four, shall be admitted without the payment of duty, or of customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any are imposed on like articles by the revenue laws in force at the date of importation: *And provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all penalties prescribed by the revenue laws shall be applied and enforced against such articles, and against the persons who may be guilty of such withdrawal or sale.

FEBRUARY 17, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 607.)

No. 9.—*Joint resolution to admit free of duty a monument to General Washington.*

2353. That the Secretary of the Treasury be, and he is hereby, authorized and directed to allow the State Society of the Cincinnati of Pennsylvania to import free of duty a monument or the parts thereof, as they may be completed, proposed to be erected as a memorial of General Washington in Fairmount Park, Philadelphia.

FEBRUARY 26, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 639.)

No. 17.—*Joint resolution to provide for admission free of duty of articles intended for a special Exhibition of machinery, tools, implements, apparatus, and so forth, for the generation and application of Electricity to be held at Philadelphia, by the Franklin Institute.*

2354. Whereas, the Franklin Institute of the State of Pennsylvania, for the promotion of the Mechanic Arts, proposes to hold an exhibition of Electrical Apparatus, Machinery, Tools and Implements and other articles used in scientific and mechanical and manufacturing business and investigations; and

Whereas, it is deemed desirable to promote the success of such an exhibition by all reasonable encouragement, in order that it may be made useful for the promotion of knowledge; Therefore be it

Resolved, etc., That all articles which shall be imported for the sole purpose of exhibition at the Exhibition to be held by the Franklin Institute of the

State of Pennsylvania, for the promotion of the Mechanic Arts in the City of Philadelphia in the years Eighteen hundred and eighty-three or Eighteen hundred and eighty-four, shall be admitted without payment of duty or customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation; *and Provided Further*, That in case any article imported under the provisions of this Joint Resolution shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sales.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 641.)

No. 22.—*Joint resolution providing for the termination of articles numbered eighteen to twenty-five, inclusive, and article numbered thirty of the treaty between the United States of America and Her Britannic Majesty, concluded at Washington, May eighth, eighteen hundred and seventy-one.*

2355. That in the judgment of Congress the provisions of articles numbered eighteen to twenty-five, inclusive, and of article thirty of the treaty between the United States and Her Britannic Majesty, for an amicable settlement of all causes of difference between the two countries, concluded at Washington on the eighth day of May, anno Domini eighteen hundred and seventy-one, ought to be terminated at the earliest possible time, and be no longer in force; and to this end the President be, and he hereby is, directed to give notice to the Government of Her Britannic Majesty that the provisions of each and every of the articles aforesaid will terminate and be of no force on the expiration of two years next after the time of giving such notice.

2356. SEC. 2. That the President be, and he hereby is, directed to give and communicate to the Government of Her Britannic Majesty such notice of such termination on the first day of July, anno Domini eighteen hundred and eighty-three, or as soon thereafter as may be.

2357. SEC. 3. That on and after the expiration of the two years' time required by said treaty, each and every of said articles shall be deemed and held to have expired and be of no force and effect, and that every department of the Government of the United States shall execute the laws of the United States (in the premises,) in the same manner and to the same effect as if said articles had never been in force; and the act of Congress approved March first, anno Domini eighteen hundred and seventy-three, entitled "An act to carry into effect the provisions of the treaty between the United States and Great Britain, signed in the city of Washington the eighth day of May, eighteen hundred and seventy-one, relating to the fisheries," so far as it relates to the articles of said treaty so to be terminated shall be and stand repealed and be of no force on and after the time of the expiration of said two years.

MARCH 2, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 451.)

CHAP. 64.—*An act to prevent the importation of adulterated and spurious Teas.*

2358. That from and after the passage of this act it shall be unlawfu for any person or persons or corporation to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

2359. SEC. 2. That on making entry at the custom-house of all tea or merchandise described as tea imported into the United States, the importer or

consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom-house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom-house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

2360. SEC. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom-house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

2361. SEC. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the United States, within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

2362. SEC. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

2363. SEC. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

2364. SEC. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

2365. SEC. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 481.)

CHAP. 98.—*An act to admit free of duty articles intended for the National Mining and Industrial Exposition to be held at Denver, in the State of Colorado, during the year* 1883.

2366. That all articles which shall be imported for the sole purpose of exhi-

bition at the National Mining and Industrial Exposition to be held at the City of Denver, in the State of Colorado, in the year eighteen hundred and eighty-three, shall be admitted without the payment of duty or of custom fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of the importation; *Provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 481.)

CHAP. 99.—*An act relative to the Southern Exposition to be held in the city of Louisville, State of Kentucky, in the year eighteen hundred and eighty-three.*

2367. Whereas, ample means have been provided for the holding, during the present year, in the city of Louisville, State of Kentucky, of an exposition of the products of agriculture, manufactures, and the fine arts; and

Whereas, the objects of such an exposition should commend themselves to Congress, and its success should be promoted by all reasonable encouragement, provided it can be done without expense to the general public: Therefore,

Be it enacted, etc., That all articles which shall be imported for the sole purpose of exhibition at the Southern Exposition at Louisville, Kentucky, to be held in the year eighteen hundred and eighty-three, shall be admitted without the payment of duty, or of customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States, or withdrawn for consumption therein, at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation: *And provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all penalties prescribed by the revenue laws shall be applied and enforced against such articles, and against the persons who may be guilty of such withdrawal or sale.

2368. SEC. 2. That medals, with appropriate devices, emblems, and inscriptions, commemorative of said Southern Exposition, and of the awards to be made to exhibitors thereat, be prepared at some mint of the United States, for the board of directors thereof, subject to the provisions of the fifty-second section of the coinage act of eighteen hundred and seventy-three, upon the payment of a sum not less than the cost thereof; and all the provisions, whether penal or otherwise, of said coinage act against the counterfeiting or imitating of coins of the United States, shall apply to the medals struck and issued under this act.

2369. SEC. 3. That with the approval of the director of the National Museum, any portion of the collections thereof may be exhibited at said Southern Exposition, permission to remove the same from the National Museum being hereby granted: *Provided*, That said removal can be made without loss or expense to the government. And, upon the same conditions, permission is also granted for the exhibition of articles in charge of other bureaus and departments of the government.

2370. SEC. 4. That upon the passage of this act the Secretary of State shall notify the consuls, consular agents, and other representatives of our government in foreign countries of the time and place of holding said Southern Exposition, together with the fact that all articles intended therefor will be admitted free of duty, as provided herein.

HAWAIIAN RECIPROCITY TREATY.*

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

2371. Whereas a Convention between the United States of America and His Majesty the King of the Hawaiian Islands, on the subject of Commercial Reciprocity, was concluded and signed by their respective Plenipotentiaries, at the city of Washington, on the thirtieth day of January, one thousand eight hundred and seventy-five, which Convention, as amended by the contracting parties, is word for word as follows:

2372. The United States of America and His Majesty the King of the Hawaiian Islands, equally animated by the desire to strengthen and perpetuate the friendly relations which have heretofore uniformly existed between them, and to consolidate their commercial intercourse, have resolved to enter into a Convention for Commercial Reciprocity. For this purpose, the President of the United States has conferred full powers on Hamilton Fish, Secretary of State, and his Majesty the King of the Hawaiian Islands has conferred like powers on Honorable Elisha H. Allen, Chief Justice of the Supreme Court, Chancellor of the Kingdom, Member of the Privy Council of State, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and Honorable Henry A. P. Carter, Member of the Privy Council of State, His Majesty's Special Commissioner to the United States of America.

And the said plenipotentiaries, after having exchanged their full powers, which were found to be in due form, have agreed to the following articles:

2373. ARTICLE I. For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention, and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty.

2374. *Schedule.*—Arrow-root; castor oil; bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as "Sandwich Island Sugar;" syrups of sugar-cane, melada, and molasses; tallow.

2375. ART. II. For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this Convention, and as an equivalent therefor, His Majesty the King of the Hawaiian Islands, hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture, or produce of the United States of America, into all the ports of the Hawaiian Islands free of duty.

2376. *Schedule.*—Agricultural implements; animals; beef, bacon, pork, ham, and all fresh, smoked or preserved meats; boots and shoes; grain; flour, meal, and bran, bread and breadstuffs, of all kinds; bricks, lime, and cement; butter, cheese, lard, tallow; bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached and unbleached, and

* See *ante*, paragraph 2232.

whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins, and pelts, dressed or undressed; hoop-iron, and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured, in whole or in part; doors, sashes, and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationary, and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating and illuminating purposes; plants, shrubs, trees, and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves, and headings; wool and manufactures of wool, other than ready-made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of combination of wool, cotton, silk, or linen, or of any two or more of them other than when ready-made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

2377. ART. III. The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands free of duty, under the first and second articles of this Convention, are the growth, manufacture, or produce of the United States of America or of the Hawaiian Islands, respectively, shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time time respectively prescribe.

2378. ART. IV. No export duty or charges shall be imposed in the Hawaiian Islands, or in the United States, upon any of the articles proposed to be admitted into the ports of the United States, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention. It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any articles free of duty, hereby secured to the United States.

2379. ART. V. The present convention shall take effect as soon as it shall have been approved and proclaimed by His Majesty the King of the Hawaiian Islands. and shall have been ratified and duly proclaimed on the part of the Government of the United States, but not until a law to carry it into operation shall have been passed by the Congress of the United States of America. Such assent having been given, and the ratifications of the Convention having been exchanged as provided in Article VI., the Convention shall remain in force for seven years from the date at which it may come into operation; and further, until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of the said term of seven years, or at any time thereafter.

2380. ART. VI. The present Convention shall be duly ratified, and the ratifications exchanged at Washington City, within eighteen months from the date hereof, or earlier if possible.

In faith whereof the respective Plenipotentiaries of the high contracting parties have signed this present Convention, and have affixed thereto their respective seals.

Done in duplicate, at Washington, the thirtieth day of January, in the year of our Lord one thousand eight hundred and seventy-five.

[SEAL.] HAMILTON FISH.
[SEAL.] ELISHA H. ALLEN.
[SEAL.] HENRY A. P. CARTER.

2381. And whereas the said Convention, as amended, has been duly ratified on both parts, and the respective ratifications were exchanged in this city on this day:

Now, therefore, be it known that I, ULYSSES S. GRANT, President of the United States of America, have caused the said Convention to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this third day of June, in the year of our Lord one thousand eight hundred and seventy-five, and of the Independence of the United States the ninety-ninth.

[SEAL.] U. S. GRANT.

By the President:
HAMILTON FISH,
Secretary of State.

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PART II.

TARIFF ACT OF MARCH 3, 1883, AND SUBSEQUENT ACTS.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. .)

CHAP. —*An Act to reduce Internal Revenue Taxation, and for other purposes.*

SEC. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States:

TITLE XXXIII.

DUTIES UPON IMPORTS.

* SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

SCHEDULE A—CHEMICAL PRODUCTS.

1. Glue, twenty per centum ad valorem. (1288.)
2. Beeswax, twenty per centum ad valorem. (1202.)
3. Gelatine and all similar preparations, thirty per centum ad valorem. (1285.)
4. Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound. (1289.)
5. Glycerine, refined, five cents per pound. (1289.)
6. Fish-glue or isinglass, twenty-five per centum ad valorem. (1636.)
7. Phosphorus, ten cents per pound. (1816.)
8. Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem. (1421.)
9. Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound. (1421.)

* For convenient reference, the editor, at the suggestion of the Treasury Department, has conformed his numeration of the paragraphs in this act to that of the tariff pamphlet recently published by the Department. But as there are some ten or twelve *pertinent* sections in this act, which precede, and are not included in the numeration of the pamphlet, he found that in order to avoid the alternative of double numerations or the introduction of other designations or marks of distinction, and consequent confusion in the references of his general schedule, as well as to preserve intact the long-tried plan of his book now familiar to the whole customs service, it would be necessary to transpose these sections, and to group them as appropriately as possible with their related sections following the "Free List;" giving, of course, in addition to the consecutive numbers of the paragraphs, the proper statutory number of each section.

The numbers at the end, or in the body of paragraphs, refer to paragraphs in Part I., unless otherwise indicated by the addition of the word "*post*," or letter "*p.*"

10. Sponges, twenty per centum ad valorem. (1423.)

11. Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem. (1361.)

12. Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound. (1182.)

13. Acid, citric, ten cents per pound. (1182.)

14. Acid, tartaric, ten cents per pound. (1182.)

15. Camphor, refined, five cents per pound. (1226.)

16. Castor beans,* or seeds, fifty cents per bushel of fifty pounds. (1231.)

17. Castor oil, eighty cents per gallon. (1344.)

18. Cream of tartar, six cents per pound. (1256.)

19. Dextrine, burnt starch, gum substitute, or British gum, one cent per pound. (1292.)

20. Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem. (1816.)

21. Glucose, or grape sugar, twenty per centum ad valorem. (1816.)

22. Indigo,† extracts of, and carmined, ten per centum ad valorem. (1354.)

23. Iodine, resublimed, forty cents per pound. (1313.)

24. Licorice, paste or roll, seven and one-half cents per pound; (1323.) licorice juice, three cents per pound. (1324.)

25. Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound. (1345.)

26. Oil, croton, fifty cents per pound. (1344.)

27. Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon. (1344.)

28. Hemp-seed oil and rape-seed oil, ten cents per gallon. (1344.)

29. Soda and potassa, tartrate, or rochelle salt, three cents per pound. (1406.)

30. Strychnia, or strychnine, and all salts thereof, fifty cents per ounce. (1430–1.)

31. Tartars, partly refined, including lees crystals, four cents per pound. (1191.)

32. Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds. (1187.)

33. Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem. (1332, or 1412.)

34. Ammonia aqua, or water of ammonia, twenty per centum ad valorem. (1332.)

35. Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem. (1188.)

36. Ammonia, carbonate of,‡ twenty per centum ad valorem. (1188.)

37. Ammonia, sulphate of, twenty per centum ad valorem. (1188.)

38. All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem. (1336.)

39. Asbestos, manufactured, twenty-five per centum ad valorem. (1192.)

40. Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem. (1198.)

41. Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound. (1198.)

42. Refined borax, five cents per pound. (1211.)

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* If the beans are in the pod, an allowance may be made for the weight of the pods as *tare*. (Feb. 23, 1870. San. Fran.)

† "All extracts of indigo classified as 'carmined.'" (April 4, 1865, N. Y.)

‡ Certain jars containing carbonate of ammonia, which was rated at 20 per centum, were held to be properly placed at 25 per centum as "common earthenware," separately; the jars appearing in the invoice as a separate item of the cost. (October 9, 1866. S. & Co.) But *contra* (Dec. 18, 1868, N. Y., S. S., 303), Sulphate of ammonia is *not* crude ammonia. (Feb. 11, 1871. Phila.)

43. *a.* Pure boracic acid, five cents per pound; (1454.)
b. commercial boracic acid, four cents per pound; (1454.)
c. borate of lime, three cents per pound; (1515.)
d. crude borax, three cents per pound. (1516.)

44. Cement, Roman, (1407.) Portland, and all others, twenty per centum ad valorem. (1816.)

45. Whiting and Paris white, dry, one-half cent per pound; (943.) ground in oil, (944.) or putty, (1398.) one cent per pound.

46. Prepared chalk, precipitated chalk, (942.) French chalk, red chalk, (941.) and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem. (942.)

47. Chromic acid, fifteen per centum ad valorem. (1182.)

48. Chromate of potash, three cents per pound. (2178.)

49. Bi-chromate of potash, three cents per pound. (2178.)

50. Cobalt, oxide of, twenty per centum ad valorem. (1241.)

51. Copper, sulphate of, or blue vitriol, three cents per pound. (1449.)

52. Iron, sulphate of, or copperas, three-tenths of one cent per pound. (1250.)

53. Acetate of lead, brown, four cents per pound. (1181.)

54. Acetate of lead, white, six cents per pound. (1181.)

55. White lead, when dry or in pulp, three cents per pound; (1358.)

56. When ground or mixed in oil, three cents per pound. (1358.)

57. Litharge, three cents per pound. (1358.)

58. Orange mineral, and red lead, three cents per pound. (1358.)

59. Nitrate of lead, three cents per pound. (1318.)

60. Magnesia, medicinal, carbonate of, five cents per pound. (1327.)

61. Magnesia, calcined, ten cents per pound. (1327.)

62. Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound. (1412.)

Potash:

63. Crude, (1816.) carbonate of, or fused, (908, 1408.) and caustic potash, twenty per centum ad valorem. (1816.)

64. Chlorate of, three cents per pound. (1395.)

65. Hydriodate, iodide and iodate of, fifty cents per pound. (1395.)

66. Prussiate of, red, ten cents per pound. (1395.)

67. Prussiate of, yellow, five cents per pound. (1395.)

68. Nitrate of, or saltpetre, crude, one cent per pound. (1411.)

69. Nitrate of, or refined saltpetre, one and one-half cents per pound. (1411.)

70. Sulphate of, twenty per centum ad valorem. (1816.)

Soda:

71. Soda-ash, one quarter of one cent per pound. (1409.)

72. Soda, sal, or soda crystals, one quarter of one cent per pound. (1409.)

73. Bi-carbonate of, or super-carbonate of, and saleratus, calcined or pearl ash, one and one-half cents per pound. (1408.)

74. Hydrate or caustic, one cent per pound. (1422.)

75. Sulphate, known as salt cake, crude or refined, or nitre cake, crude or refined, and Glauber's salt, twenty per centum ad valorem. (1412, 1422.)

76. Soda, silicate of, or other alkaline silicate, one-half of one cent per pound. (1422.)

Sulphur:

77. Refined, in rolls, ten dollars per ton. (1214.)

78. Sublimed, or flowers of, twenty dollars per ton. (1432.)

79. Wood-tar, ten per centum ad valorem. (1435.)

80. Coal-tar, crude, ten per centum ad valorem. (1435.)

81. Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem. (1344.)

82. All coal-tar colors or dyes, by whatever name known and not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1350.)

83. All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1816.)

84. Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem. (1359.)

85. Ultramarine, five cents per pound. (1362.)

86. Turpentine, spirits of, twenty cents per gallon. (1441.)

87. Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1366.)

88. The pigment known as bone black, and ivory-drop black, and bone char, twenty-five per centum ad valorem. (1205.)

89. Ocher and ochery earths, umber and umber earths, and sienna and sienna earths, when *dry*, one-half of one cent per pound; (1360.) when ground *in oil*, one and one-half cents per pound. (1360.)

90. Zinc, oxide of, when *dry*, one and one-fourth cent per pound. (1367.)

91. Zinc, oxide of, when ground *in oil*, one and three-fourths cent per pound. (1367.)

92. All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1344–5–6.)

93. Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1332.)

94. *All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem. (1196, 1262, 1491, 1594.)

95. All *non-dutiable* crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem. (1464–67–76–80–84, 1501–20–22–29–30–33–38–45–47–72–93, 1634–40–46–50–58–63–71–92–93–94–96, 1712–14–19–32–66–70–77–88, 1802–5.)

96. All *ground or powdered* spices not specially enumerated or provided for in this act, five cents per pound. (1114 to 1125.)

97. All earth or clays, *unwrought or unmanufactured*, not specially enumerated or provided for in this act, one dollar and fifty cents per ton. (938, 940, 1334, 1816.)

98. { *a.* All earths or clays, *wrought or manufactured*, not specially enumerated or provided for in this act, three dollars per ton. (908, 939.)
{ *b.* China clay, or kaoline, three dollars per ton. (939.)

99. Proprietary preparations, to wit: All cosmetics, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, (1397,)

* See note to paragraph 636 *Post.*

including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, (1268.) not specially enumerated or provided for in this act, fifty per centum ad valorem.

Alcoholic preparations:

100. Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem. (1268.)

101. Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon. (982, 985.)

102. Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon. (982.)

103. Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem. (983.)

104. Chloroform, fifty cents per pound. (1234.)

105. Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem. (1244.)

106. Ether, sulphuric, fifty cents per pound. (1244.)

107. Hoffman's anodyne, thirty cents per pound. (1304.)

108. Iodoform, two dollars per pound. (1332.)

109. Acid, tannic, (1182.) and tannin, (1434.) one dollar per pound.

110. Ether, nitrous, spirits of, thirty cents per pound. (1304.)

111. Santonine, three dollars per pound. (1413.)

112. Amylic alcohol, or fusel oil, ten per centum ad valorem. (1284.)

113. Oil of Cognac, or œnanthic ether, four dollars per ounce. (1344.)

114. Fruit ethers,* oils, or essences, two dollars and fifty cents per pound. (1280.)

115. Oil or essence of rum, fifty cents per ounce. (1268.)

116. Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound. (1244.)

117. Coloring for brandy, fifty per centum ad valorem. (1245.)

118. Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound. (1244, 1332.)

119. Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon. (1446.)

120. Opium, crude, containing nine per cent. and over of morphia, one dollar per pound.† The importation of opium, containing less than nine per cent. morphia is hereby prohibited. (1347.)

121. Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound;‡ but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.§ (1347.)

122. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem. (1332.)

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* This includes "so-called" amyle of oxyd, "consisting of acetic, kalorianic, and butyric amylic ether, made from fusel oil, to be used as pear, apple, and pine-apple essences respectively." (May 25, 1872. N.Y. Syn. Ser. 1129.)

† Opium is not entitled to the privilege of repacking in bond. (May 27, 1870. R. & Co. Syn. Series, 672.)

‡ This rate of duty is limited to opium prepared for smoking, and to all other preparations of opium *which retain the form of opium and are used for like purposes*, and does not extend to any fluid, proprietary, or patent medicine. (Nov. 21, 1871. N. Y. Syn. Series, 962.)

§ It is the intention of this provision to prevent the exportation of such articles, without payment of duties, to foreign countries, whence they could be smuggled into the United States, and collectors will therefore not allow said articles to be exported to ports or places in the Pacific, or on the Pacific coast, either from warehouse, or from the importing vessel, which may, under certain circumstances, as specified in Article 85, of Part V, of the Regulations, be constituted the warehouse, but will require them to be duly landed and placed in warehouse whence they can only be removed on payment of duty. (Jan. 6, 1871. San Fr. Syn. Series, 776.)

123. Morphia or morphine, and all salts thereof, one dollar per ounce. (1337.)

SCHEDULE B.—EARTHENWARE AND GLASSWARE.

124. Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty-five per centum ad valorem. (933.)

125. China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem. (934–5.)

126. China, porcelain, parian, and bisque ware, plain white, and not ornamented or decoratad in any manner, fifty-five per centum ad valorem. (935.)

127. All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this act, fifty-five per centum ad valorem. (935.)

128. Stoneware, above the capacity of ten gallons, twenty per centum ad valorem. (936.)

129. Encaustic tiles, thirty-five per centum ad valorem. (1266.)

130. Brick, fire brick, and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1213.)

131. Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem. (937.)

132. Roofing-slates, twenty-five per centum ad valorem. (937.)

133. Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, moulded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per pound; (946.) if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents. (953–4.)

134. Flint and lime glass bottles and vials, and other plain, moulded, or pressed flint or lime glassware, not specially enumerated or provided for in this act, forty per centum ad valorem; (946.) if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents. (953–4.)

135. Articles of glass, cut,* engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem. (947.)

136. All glass bottles, and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for. (953–4.)

137. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-cents per square foot; all above that, forty cents per square foot. (949.)

138. *a.* Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound. (948.)

* "Under the act of 1846, glass tumblers, the bottoms of which had been smoothed or polished, or the sides of which had been ornamented by cutting or grinding, were liable to the duty on cut glass." (Binns *vs.* Lawrence, 12 How., 9.)

"Plain glass goblets, the bottom of which is smoothed by grinding, or, in other words, punted, were held to be 'glass cut,' according to the decision in Binns *vs.* Lawrence." (Feb. 23, 1861, Boston.) Same decision as to photographic baths and dippers. (Feb. 23, 1861, N. Y.

138. *b. Provided*, That *unpolished* cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only;

c. And that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

139. *a.* Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot (950.)

b. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed. (950.)

140. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot. (951.)

141. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot. (952.)*

142. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames. (952.)*

143. Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum ad valorem. (954.)†

Schedule C.—Metals.

144. *a.* Iron ore, including manganiferous iron ore. (1334.) Also the dross or residuum from burnt pyrites, seventy-five cents per ton. (1816.)

b. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton. (1334.)

c. Provided, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

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* The term "looking-glass plates," held to mean "any kind of silvered glass used as looking-glasses, although not in fact plate-glass." (July 2, 1863, N. Y.)

† This comprehends all articles actually porcelain glass, whether the same be cut or otherwise. (Tr. Reg., p. 568.)

Landscape plates described as glass upon which a picture of a landscape is painted, is embraced either under the classification of "paintings on glass," or that of "glass, colored, stained, or painted." (Aug. 20, 1860, N. Y. See also Tr. Reg., p. 578.)

145. Iron in pigs, (988.) iron kentledge,* (1036.) spiegeleisen, (988.) wrought and cast scrap iron,† (1034–5.) and scrap-steel, (1041,) three-tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured. (1035.)

146. Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound. (991.)‡

147. Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton. (1013–14.)

148.
a. Bar-iron, rolled or hammered, comprising *flats* not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising *round* iron not less than three-fourths of one inch in diameter, and *square* iron not less than three-fourths of one inch square, one cent per pound;

b. Comprising *flats* less than one inch wide, or less than three-eighths of one inch thick; *round* iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and *square* iron less than three-fourths of one inch square, one and one-tenth of one cent per pound.

c. Provided, That all iron in slabs, blooms, loops, or other forms *less finished* than iron in bars, and *more advanced* than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem. (989.)

d. Provided further, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.§

149. Iron or steel *tee* rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel *flat* rails, punched, eight-tenths of one cent per pound. (991, 1013.)

150. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, (995.) and bars or shapes, of rolled iron not specially enumerated or provided for in this act, (1003.) one and two-tenths of one cent per pound.

151.
a. Boiler or other plate-iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; (992–3.)

b. Sheet-iron,‖ common or black, thinner than one inch and one-half

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* Iron kentledge, purchased in the United States and used exclusively as ballast, if landed in the United States, will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under 145. (Tr. Reg., p. 554.)

† Department's letter of March 19, 1869, held that where "the officers of the customs are satisfied that pieces of new iron, whether more or less than six inches in length, are fit to be made into spikes or bolts, that is, could appropriately and with reasonable expectation of profit on the part of the manufacturer be put to such use, . . . then they should not classify them as scrap iron. It was not intended, however, to limit the application of this principle to pieces of new iron fit only to be made into spikes or bolts, but it must be held to embrace all pieces of new iron, when in the condition in which imported they are fit to be manufactured directly into wire, or any other article, and such new iron should not be classified as scrap iron.

"It sometimes happens that importations of so-called scrap iron are mixed with pieces of bar iron, six inches or more in length, and it is practically impossible to separate them, so as to determine what amount should pay duty as scrap and what as bar iron. Where an importation of this character contains any considerable quantity of clippings or pieces of new bar iron, which cannot, under Department's decisions of February 25, and March 19, 1869, be properly classified as scrap iron, then the whole box or lot, or, if it be necessary, the whole importation, in which such pieces are found, should be classified as bar iron." (Feb. 1, 1870, N. Y. Syn. Ser., 568.)

‡ "On application to import, free of duty, old railroad iron from Canada, to be rerolled in the United States, and returned to Canada, it was decided by the Department that such free importation could not be legally allowed; but that the iron under such circumstances would be chargeable with duty as 'old iron in scrap.' Nor could the iron in question be entered, rerolled, and exported in bond to be cancelled on proof of delivery in Canada." (Tr. Reg., p. 577.)

§ This embraces so-styled "sheet-iron," fit for some of the uses to which plate-iron is applied, to wit: among others, of tank and shutter plates. (Feb. 11, 1867, Boston.)

‖ Dunnage mats, used as dunnage to protect sheet-iron from damage during the voyage of importation, if charged in invoice or of merchantable value, are subject to duty. (March 31, 1863, Boston.)

Iron bands on sheet-iron, being of trifling value, and absolutely necessary to insure safe transportation of the sheets, are not deemed to be an item of expense to the importer, and not liable to duty, and should be considered *tare*. (Jan. 4, 1865, N. Y.)

Sheet-iron of slightly polished appearance, from being rolled in single sheets, to toughen it for the manufacture of spoons, etc., to be covered with tin, should be classified as "sheet-iron, common or black," and pay duty according to its gauge. (March 23, 1872. N. Y., Syn. Ser., 1072.)

151. and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, (998.) and all iron commercially known as common or black taggers iron, (1037.) whether put up in boxes or bundles or not, thirty per centum ad valorem: (1037.)

c. *And provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne-plates, and taggers-tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

152. a. Polished, planished, or glanced sheet-iron or sheet-steel, by whatever name designated, two and one-half cents per pound: (997.)

b. *Provided*, That plate or sheet or taggers iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound *more duty* than the corresponding gauges of *common or black* sheet or taggers iron.

153. a. Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; (2180.)

b. Corrugated or crimped sheet iron or steel, one and four-tenths of one cent per pound. (1051.)

154. a. Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per pound: (999, 1000–1.)

b. *Provided*, That all articles not specially enumerated or provided for in this act, whether *wholly or partly* manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound *more* duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

155. Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem. (1067.)

156. Cast-iron pipe of every description, one cent per pound. (1031.)

157. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound. (1030.)

158. Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound. (1025.)

159. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound. (1027.)

160. Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound. (908, 1012, 1067.)

161. Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound. (1020.)

162. Wrought iron or steel spikes, (1012. 1023) nuts, and washers, (1012, 1021.) and horse, mule, or ox shoes, two cents per pound. (1012, 1067.)

163. Anvils, (1017.) anchors,* or parts thereof, (1019.) mill-irons and mill-cranks, of wrought iron and wrought-iron for ships, (1016.) and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound. (1012–16.)

164. Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound. (1012–23–32.)

165. Iron or steel blacksmiths' hammers and sledges, (1020.) track-tools, wedges, and crowbars, (1012.) two and one half of one cent per pound.

166. Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound. (1020.)

167. Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound. (1012, 1067.)

168. Horseshoe-nails, hob-nails, (1026.) and wire-nails, (1067.) and all other wrought-iron (1023.) or steel nails, (1012.) not specially enumerated or provided for in this act, four cents per pound.

169. Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound. (1012, 1024.)

170. Other wrought iron or steel tubes or pipes, two and one-quarter cents per pound. (1012, 1067.)

171. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound. (1012–18.)

172. Cross-cut saws, eight cents per linear foot. (1042.)

173. Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot. (1043.)

174. Circular saws, thirty per centum ad valorem. (1012.)

175. Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem. (1004–5.)

176. Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen. (1006.)

177. *a.* Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or bevelled bars; bands, hoops, strips, and sheets† of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-moulds or swaged steel; gun-moulds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-moulded steel castings,

b. All of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, *forty-five per centum ad valorem;* above four cents a pound and not above seven cents

* "An anchor and chain cable purchased in a foreign port to supply the place of one which has become unseaworthy in the course of the voyage, and which is *bona fide* a part of the equipment of an American vessel, is not subject to duty on being brought into a port of the United States. It is, however, not sufficient that they be merely used as a part of the equipment of the vessel; they must be *bona fide* such, under a necessity not occasioned by any fault of her master or owners in not properly equipping her originally." (Weld *vs.* Maxwell, 4 Bl. C. C., p. 136.)

† "Steel in sheets, invoiced as the best cross-cuts, though it may be used for saws, should *not* be classified as cross-cut saws partially manufactured, at ten cents per lineal foot, since the same material may be used for hay-knives, mowing-machine knives, and other purposes. It should be classified as 'steel in sheets,' and pay duty according to its value per pound." (August, 1868, N. O., and April 21, 1871, N. Y.)

177. per pound, *two cents per pound;* valued above seven cents and not above ten cents per pound, *two and three-fourth cents per pound;* valued at above ten cents per pound, *three and one-fourth cents per pound:*

c. *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid *one-fourth cent per pound*, IN ADDITION to the rates provided in this act;

d. And on steel circular saw plates there shall be paid *one cent per pound* IN ADDITION to the rate provided in this act.

178. Iron or steel beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one-fourth of one cent per pound.

179. *a.* Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound;

b. Iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

180. *a.* Iron or steel rivet, screw, nail and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound.

b. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

181. Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one-half inch and less than one inch in length, ten cents per pound; one-half inch and less in length, twelve cents per pound. (1028.)

182. *a.* Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, *one and one-half cents per pound;* smaller than number ten and not smaller than number sixteen wire gauge, *two cents per pound;* smaller than number sixteen and not smaller than number twenty-six wire gauge, *two and one-half cents per pound;* smaller than number twenty-six wire gauge, *three cents per pound:* (994, 1039.)

b. *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay *four cents per pound* IN ADDITION to the foregoing rates: (994, 1040.)

c. *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: (916.)

d. *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and *two cents per pound* IN ADDITION *thereto.*

e. There shall be paid on galvanized iron or steel wire (except fence wire), *one-half of one cent per pound* IN ADDITION to the rate imposed on the wire of which it is made.

f. On iron wire rope and wire strand, *one cent per pound* IN ADDITION to the rates imposed on the wire of which it is made. (994.)

g. On steel wire rope and wire strand, *two cents per pound* IN ADDITION to the rates imposed on the wire of which it is made.

183. *a.* Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem ; (1041.)
b. Provided, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel. (1014.)

184. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel. (1041.)

185. Argentine, albata, or German silver *unmanufactured*, twenty-five per centum ad valorem. (1185.)

186. *a.* Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein ; (1053.)
b. Regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein ; (1054.) *old copper*, fit only for manufacture, (1055.) *clippings* from new copper, and *all composition metal* of which copper is a component material of chief value, not specially enumerated or provided for in this act, three cents per pound. (1057.)
c. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this act, four cents per pound. (1056.)
d. In rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, (1057.)
e. And all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1057.)

187. Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound. (1063.)

188. Lead ore, and lead dross, one and one-half cent per pound. (1045.)

189. Lead, in pigs and bars, (1046.) molten and old refuse lead run into blocks and bars, (908, 1046.) and old scrap lead, fit only to be remanufactured, two cents per pound. (1047.)

190. Lead, in sheets, pipes, or shot, three cents per pound. (1044.)

191. Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein. (1334.)

192. Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound. (1060.)

193. *a.* Zinc, spelter, or tutenegue, in *blocks or pigs*, (1048.) and old worn out zinc, fit only to be remanufactured, (1816.) one and one-half cent per pound ;
b. Zinc, spelter, or tutenegue *in sheets*,* two and one-half cents per pound. (1049.)

194. Sheathing,† or yellow metal, not wholly of copper, nor wholly nor in

* "Sheet zinc purchased in the foreign country in a damaged condition, and in the original packages in which it was placed when manufactured, cannot be classified as a 'metal unmanufactured, not otherwise provided for,' but is liable to the duty specially imposed by law on sheet zinc, viz., 2¼ cents per pound." (November 11, 1870. Bost. Syn. Ser., 752.)

† "Sheathing metal" was imported per British Brig "Chesapeake" intended to be used in sheathing the bottom of the said brig; and no portion of it was intended to be landed or used for any other purpose. Held, that it was *not* exempt from duty, and that the remission of duty could not be legally granted. (September 15, 1863. Baltimore.)

part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem. (1058.)

195. Antimony, as regulus or metal, ten per centum ad valorem. (1190.)

196. Bronze powder, fifteen per centum ad valorem. (1218.)

197. Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1257.)

198. Dutch or bronze metal, in leaf, ten per centum ad valorem. (1263.)

199. Steel plates, engraved, (1391.) stereotype plates, (1497.) and new types, (1442.) twenty-five per centum ad valorem.

200. Gold-leaf, one dollar and fifty cents per package of five hundred leaves, (1061.)

201. Hollow-ware,* coated, glazed, or tinned, three cents per pound. (1033.)

202. Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1340.)

203. All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem. (1340.)

204. Forged shot-gun barrels, rough-bored, ten per centum ad valorem. (1012,) (1067.)

205. Needles,† for knitting or sewing machines, thirty-five per centum ad valorem. (1010.)

206. Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1342.)

207. *a.* Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; (1007.)
b. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem. (1008–9.)

208. *a.* Pens, metallic, twelve cents per gross; (1380.)
b. pen-holder-tips and pen-holders, or parts thereof, (1381.) thirty per centum ad valorem.

209. Pins, solid-head or other, thirty per centum ad valorem. (1384.)

210. Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem. (1216.)

211. Quicksilver, ten per centum ad valorem. (2187.)

212. Silver leaf, seventy-five cents per package of five hundred leaves. (1061.)

213. Type-metal, twenty per centum ad valorem. (1443.)

214. Chromate of iron, or chromic ore, fifteen per centum ad valorem. (1334.)

215. Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1334.)

216. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron,‡ steel, copper, lead, nickel, pewter, tin, zinc, gold,§ silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem. (1067.)

Schedule D.—Wood and Wooden Wares.

217. Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem. (1133.)

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* This provision does not embrace any other hollow ware than castings of iron. (July 12, 1861, N. Y.)

† Needles of English manufacture, rusted and exported for polishing, cannot be reimported free of duty. (October 24, 1868. A. C. & Co.)

‡ Iron packages or casks containing caustic soda, used by the importers as the most suitable description of packages for caustic soda, were held to be entitled to entry at the same rate of duty as imposed on the caustic soda. (January 28, 1861. Philadelphia.)

A telegraph cable is not a non-enumerated article; it is liable, under the acts of 1861 and 1862, to a duty of 35 per cent. (U. S. *vs.* U. S. Telegraph Co., 7 Int. Rev. Rec., p. 141.)

Foreign chains imported to be left in the United States as mooring chains, for a line of foreign steam packets, become liable, on being landed, to duty as "manufactures of iron." (Tr. Reg., p. 560.)

§ Studs, bracelets, and watch-chains of gold, and watch-chains of silver, held by Department to be jewelry; and classified as such under 459, "in view of the well-established and accepted commercial meaning of the term," viz., "personal ornaments in gold, silver, and precious stones." (Nov. 20, 1869. San. Fran.)

218. Timber, squared, or sided, not specially enumerated or provided for in this act, one cent per cubic foot. (1134.)

219. *a.* Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; (1135.)
b. all other articles of sawed lumber, two dollars per one thousand feet. (1136.)
c. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure. 1136.)

220. And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure. (1136.)

221. And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure. (1136.)

222. Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem. (1137.)

223. Staves* of wood of all kinds, ten per centum ad valorem. (1138.)

224. Pickets and palings, twenty per centum ad valorem. (1139.)

225. Laths, fifteen cents per one thousand pieces. (1140.)

226. Shingles, thirty-five cents per one thousand. (1141.)

227. Pine clapboards, two dollars per one thousand. (1142.)

228. Spruce clapboards, one dollar and fifty cents per one thousand. (1143.)

229. House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem. (1144.)

230. Cabinet ware and house furniture, finished, thirty-five per centum ad valorem. (1145.)

231. Casks and barrels, empty, sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1146.)

232. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood,† and satin wood, thirty-five per centum ad valorem. (1147.)

233. Manufactures of wood,‡ or of which wood is the chief component part, not specially enumerated or provided for in this act,§ thirty-five per centum ad valorem. (1147.)

234. Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1148.)

Schedule E.—Sugar.

235. All sugars‖ not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz.:

236. All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete

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* "Barrel staves," when shaved, grooved, and fitted for setting up into barrels, are commercially known as "shooks," and liable to duty as "manufactured wood," under decision of May 15, 1868. (Feb. 16, 1870. Oswego.)

† Pine headings from New Brunswick unmanufactured in whole except by saws, and a hole formed by a bit for the purpose of inserting a dowel to hold the small pieces of which the head is composed, were held to be subject to the duty of 35 per centum as "manufactures of wood." (June 2, 1863. Portland.)

‡ Fancy boxes, made of common wood and veneered with rosewood or ebony, invoiced as rosewood boxes and ebony boxes, and known in trade by those names, fell within schedule "B" of the Tariff Act of 1846, and were subject to duty as "manufactures of ebony, rosewood," etc. (Tr. Reg., p. 592.) See also Sill *vs.* Lawrence, 1 Bl. C. C., 605.

§ Under the Reciprocity Treaty of 1854, articles of wood manufactured in whole or in part by planing, shaving, turning, splitting, riving, or by any process other than rough hewing or sawing, were subject to duty of 35 per cent. ad valorem. (Jan. 28, 1863. Portland.)

‖ The weights of sugars imported in casks or boxes should be marked distinctly, as soon as the same are weighed by the United States weighers, by cutting with a scoring-iron on the head of the cask or cover of the box the gross weight of the package. (Feb. 2, 1871, N. Y.)

and concentrated molasses,* testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional. (1094–6, 2204, see also 1877.)

237. All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

238. All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five hundredths cents per pound. (1097, 2204.)

239. All sugar above No. 16 and not above 20 Dutch standard, three cents per pound. (1098, 2204.)

240. All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound. (1099, 2204.)

241. Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon. (1103, 2204.)

242. Sugar candy, not colored, five cents per pound. (1100.)

243. All other confectionery,† not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound. (1101.)

244. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem. (1102.)

Schedule F.—Tobacco.

245. Cigars,‡ cigarettes, and cheroots of all kinds, two dollars and fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars. (1127.)

246. Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; (1128.) if stemmed, one dollar per pound. (1130.)

247. All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound. (1128,)

248. Tobacco-stems, fifteen cents per pound. (1129.)

249. Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated or provided for in this act, forty cents per pound. (1130.)

250. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp,

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* Concentrated molasses. Under the Act of 1846, the Department held that "the article imported under this designation, being brought by the process of manufacture to the point of crystallization, was to be considered an inferior sugar, and to be so taken in the appraisement, ascertainment, and estimate of the foreign general market value of the article. The Cuban authorities treat it as an inferior sugar. Melado is a manufacture from the juice of the sugar-cane by boiling; thus producing a sweet syrup superior in quality to molasses. Concentrated melado is held to be a manufactured sugar in a green state, and is produced by boiling the melado to the point of crystallization." (Tr. Reg., p. 562.)

† Fruit preserved in sugar, and fancifully arranged in glacé style, and attractive in form, held to be confectionery. (February 27, 1865. H. M., N. Y.)

‡ The practice at some of the ports for weighers, in returning the weight of imported cigars, to make an allowance for a supposed increase of weight, caused, as alleged, by the cigars contracting dampness or moisture during the voyage of importation, is contrary to the regulations of the Department (see Article 207, of Part 4), and must be at once discontinued. The actual weight of imported cigars, as well as that of other merchandise, the duties upon which are determined by weight, must be returned.

Should importers be of opinion that the alleged increase of weight constitutes a damage, application should be made to collectors for an allowance therefor, as in other cases. (Circular June 22, 1871.)

Upon an invoice of Havana cigars, purchased at Montreal, and imported into the United States, it was held that the dutiable value proper to be assessed was the actual market value, or wholesale price at Montreal, selected as the principal market of the country from which the cigars were imported into the United States. (March 2, 1866. W. & W.)

and pickled, scented or otherwise, of all descriptions, fifty cents per pound. (1131.)

251. Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1132.)

Schedule G.—Provisions.

252. Animals, live, twenty per centum ad valorem. (1189.)
253. Beef and pork, one cent per pound. (1069.)
254. Hams and bacon, two cents per pound. (1070.)
255. Meat, extract of, twenty per centum ad valorem. (1816.)
256. Cheese, four cents per pound. (1071.)
257. Butter, and substitutes therefor, four cents per pound. (1073.)
258. Lard, two cents per pound. (1074.)
259. Wheat, twenty cents per bushel. (1072.)
260. Rye and barley, ten cents per bushel. (1075.)
261. Barley, pearled, patent, or hulled, one-half cent per pound. (1197.)
262. Barley malt, per bushel of thirty-four pounds, twenty cents. (1328.)
263. Indian corn or maize, ten cents per bushel. (1076.)
264. Oats, ten cents per bushel. (1077.)
265. Corn-meal, ten cents per bushel of forty-eight pounds. (1082.)
266. Oat-meal, one-half cent per pound. (1083.)
267. Rye-flour, one-half cent per pound. (1084.)
268. Wheat-flour, twenty per centum ad valorem. (1816.)
269. Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound. (1425.)
270. Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound. (1085.)
271. Paddy, one and one-fourth cents per pound. (1086.)
272. Rice-flour and rice-meal, twenty per centum ad valorem. (1816.)
273. Hay, two dollars per ton. (1816.)
274. Honey, twenty cents per gallon. (1305.)
275. Hops, eight cents per pound. (2177.)
276. Milk, preserved or condensed, twenty per centum ad valorem. (1089.)

Fish:

277. Mackerel, one cent per pound. (1078.)
278. Herrings, pickled or salted, one-half of one cent per pound. (1078.)
279. Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound. (1078.)
280. Foreign-caught fish, imported otherwise than in barrels or half-barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds. (1078.)
281. *a.* Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each;
b. When imported in any other form, forty per centum ad valorem. (2181.)
282. Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem. (1081.)
283. Salmon,* and all other fish, prepared or preserved, (1079.) and *prepared*

* Salmon prepared by boiling and spiced according to a recipe belonging to importers, and prepared for them exclusively, is not what is known in commerce as "preserved salmon;" but is properly classified as "prepared fish," at a duty of thirty-five per cent. (December 4, 1868, New York.)

meats of all kinds, not specially enumerated or provided for in this act, (1092.) twenty-five per centum ad valorem.

284. Pickles and sauces,* of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1087.)

285. Potatoes, fifteen cents per bushel of sixty pounds. (1090.)

286. Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this act, ten per centum ad valorem. (1091.)

287. Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem. (1092.)

288. Chicory root, ground or unground, burnt or prepared, two cents per pound. (1233.)

289. Vinegar, seven and one-half cents per gallon. (1093.) The *standard* for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce Troy of vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

290. Acorns,† and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as a substitute therefor, not specially enumerated or provided for in this act, two cents per pound. (1183.)

291. Chocolate, two cents per pound. (1235.)

292. Cocoa, prepared or manufactured, two cents per pound. (1242.)

Fruits:

293. Currants, Zante or other, one cent per pound. (1258.)

294. Dates, plums, and prunes, one cent per pound. (1259.)

295. Figs, two cents per pound. (1274.)

296. *a.* Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; *b.* in bulk, one dollar and sixty cents per thousand; *c.* In barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour-barrel, fifty-five cents per barrel. (1281.)

297. *a.* Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box; *b.* In bulk, two dollars per thousand. (1281.)

298. Lemons and oranges‡ in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1281.)

299. Limes and grapes, twenty per centum ad valorem. (1281.)

300. Raisins, two cents per pound. (1402.)

301. Fruits, preserved in their own juices,§ and fruit-juice, twenty per centum ad valorem. (1281.)

302. *a.* Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, (1247.) *b.* And jellies of all kinds, (1316.) thirty-five per centum ad valorem.

Nuts:

303. *a.* Almonds, five cents per pound; (1186.) shelled, seven and one-half cents per pound; (1186.) *b.* Filberts, and walnuts, of all kinds, three cents per pound. (1275.)

304. Peanuts or ground beans, one cent per pound; shelled, one and one-half cent per pound. (1377.)

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* Haytian peppers imported in salt and water, not to be used in that form as a "pickle," but for the preparation of pepper sauce, are not embraced in this classification. (October 30, 1857, N. Y.) So also, walnuts imported in salt and water. (September 30, 1858, Boston.)

† "Powdered acorns," held by the experts to be the article enumerated in 1183 (now 290), but asserted by the importers to be intended or designed for medicinal purposes, were adjudged to be subject to a duty of three cents per pound under said clause. (November 17, 1863, Baltimore.)

‡ Boxes and bags containing oranges, lemons and macaroni, become merchandise when they enter into the value and are sold with the articles they contain: and their cost is properly included in the dutiable value of the contents. (January 30, 1866, Baltimore.)

§ Fruits put with water in bottles, and the atmosphere expelled by the application of heat, are classified as fruit preserved in their own juice. (March 8, 1860, N. O.)

305. Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound. (1343.)

306. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound. (1341.)

Schedule H.—Liquors.

307.
- *a.* Champagne, and all other sparkling wines, (981.) in bottles* containing each not more than one quart and more than one pint, seven dollars per dozen bottles;
- *b.* Containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles;
- *c.* Containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles;
- *d.* In bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle. (981.)

308.
- *a.* Still wines, in casks, fifty cents per gallon; (2173.)
- *b.* In bottles, (2174.) one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint;
- *c.* And any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof;
- *d.* But no separate or additional duty shall be collected on the bottles: (2174.)
- *e. Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States; (2174.)
- *f. Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. (2174.)

309. Vermuth, the same duty as on still wines. (987.)

310. Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle. (981.)

311.
- *a.* Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; (982.)

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* Wines not in bottles could, under the act of July 28, 1866 (508, Vol. I.), be imported in packages of any capacity whatever. (September 4, 1866, D. & Sons; also, January 21, 1867, P. H.'s Nephews.)

The importation of wines together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited by section 21, of the act of July 14, 1870, provided the package contain not less than one dozen bottles of liquor. (Feb. 15, 1871, Port Huron.)

In a letter to the collector at Baltimore, dated February 24, 1871, the Department authorized the adoption of the "practice of stating in entries of distilled spirits the actual number of wine gallons, with the duty assessed thereon, according to the number of degrees proof, at four cents a degree of each gallon, instead of stating the number of proof gallons at two dollars per gallon."

But see circular of May 15, 1871, in which the Department directs that in future entries the notation of the proof of spirituous liquors shall conform to the scale of Tagliabue's hydrometer, as corrected and explained in his manual, placing proof spirits at one hundred degrees, instead of at fifty degrees according to Tralle. Under this rule the duty would of course be two cents a degree instead of four cents. (See also Oct. 23, 1871. Balt. Syn. Ser., 941.)

The following instructions, in reference to the branding or marking of imported distilled spirits in casks, are hereby issued for the future guidance of officers of the customs, and will be held by them to supersede all former regulations on the same subject, so far as they conflict therewith:

1st. Upon the landing of distilled spirits in *casks* upon the wharf, and the due examination thereof by the gauger, each cask shall be marked by him, or under his supervision, so as to show the name of the port, date of importation, rate of proof, and number of gallons contained therein.

2d. A record of these facts shall be made by the gauger who marks the casks, in a book to be furnished him by the surveyor, or other supervising officer, for that purpose. The records to be made at the time of marking, and the books, when full, to be placed on file at the custom-house, for reference whenever necessary. (Circular, April 30, 1872. Syn. Ser., 1112.)

311. *b.* Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon;
c. And the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; (982.)
d. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States. (982.)

312. On all compounds or preparations,* of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits. (983.)

313. Cordials,† liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon. (984.)

314. *a.* No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof; (985.)
b. And all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon. (985.)

315. Bay-rum, or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof. (1200.)

316. Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen ware, thirty-five cents per gallon;‡ otherwise than in bottles or jugs of glass, stone, or earthen ware, twenty cents per gallon. (986.)

317. Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same. (1816.)

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* Of a "compound or preparation containing of alcohol 90 per centum, and 10 per centum of castor oil and of alkanet root," the Department, prior to the passage of the above act, held that "it is an unenumerated article, and by virtue of the 20th section of the Act of August, 1842, it must pay duty according to the highest rate to which any of its component parts are liable;" and affirmed "the decision of the collector in assessing duty on the said article at the rate of two and a half dollars per gallon for fifty degrees, and five cents for each additional degree, being the rates to which alcohol was liable." (June 18, 1866. A. C. B.)
A "medical tincture" so called, which was found to be an alcoholic compound, of which alcohol formed the principal ingredient, was held to have been properly assessed at the rate of two and a half dollars per gallon of fifty degrees proof, and five cents for each degree above fifty. (February 2, 1867. S. & L.)

† Cordials, if they are compounds or preparations of which distilled spirits are a component part of chief value, will be liable to forfeiture if imported in casks or packages of less capacity than 30 gallons. (September 4, 1866. A. W.)
See Department Letter of January 4, 1865, to collector at San Francisco, as to the inclusion of the cost of boxes, bottles, etc., in ascertaining the dutiable value of wines, and see notes to 516, Vol. I. See also letter of July 26, 1866, to W. E. B. & Co., by which the assessment of the separate duty of two cents per bottle *in addition*, under the act of June 30, 1864, was affirmed.
In an appeal as to the duty on claret wine, imported from Bordeaux, in bottles, and in the dutiable value of which the cost of bottles, corks, labels, caps, straw, and cases was included, the Department held that these constituted an integral part of the market value, and that the duty was properly assessed. (March 15, 1866. Phil.)
Under the Act of 1864, it was held that "the duty on 'champagne or sparkling wines in bottles,' is not exclusively specific; the same schedule which governs all other wines as provided for in section 2, governs 'champagne or sparkling wines in bottles;' but a provision of the law directs that said wines shall not pay a *less rate of duty* than six dollars per dozen bottles, etc. Unquestionably, if the value justifies it, they must pay *more*." (Dec. 13, 1864, W. & C., Attys.)
The importation of wines together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited by section 21, of the Act of July 14, 1870, provided the package contain not less than one dozen bottles of liquor. (Feb. 15, 1871. Port Huron.)
Wines not in bottles may be imported in packages of any capacity whatever. (September 4, 1866, D. & Sons; also January 21, 1867, P. H.'s Nephews.)

‡ See instructions of Department to collector at Wilmington, N. C., in regard to estimation, by gallons, of quantity contained in a dozen bottles. (Jan. 19, 1867. See also Jan. 18, 1869, Syn. Series, 336.)
For rules as to duty on sour ale or beer, see May 3, 1869, Cape Vincent (Syn. Series, 1869, p. 21), where it was held that sour ale or beer is to be classified as ale or beer (however inferior), so long as it retains its identity and has not become what is commonly *known* and *used* as vinegar. If it becomes sour on the voyage of importation, its classification is not changed. (Ibid.)

Schedule I.—Cotton and Cotton Goods.

318. *a.* Cotton thread,* yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, (927.)
b. Valued at not exceeding twenty-five cents per pound, ten cents per pound;
c. Valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound;
d. Valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound;
e. Valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound;
f. Valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound;
g. Valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound;
h. Valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound;
i. Valued at over one dollar per pound, fifty per centum ad valorem. (927.)

319. *a.* On all cotton cloth,† not bleached, dyed, colored, stained, painted, or printed, *and not exceeding one hundred threads* to the square inch, counting the warp and filling, (921, 924.) two and one-half cents per square yard;
b. If bleached, three and one-half cents per square yard;
c. If dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

320. *a.* On all cotton cloth, not bleached, dyed, colored stained, painted, or printed, *exceeding one hundred and not exceeding two hundred threads* to the square inch, counting the warp and filling, (922, 925.) three cents per square yard;
b. If bleached, four cents per square yard;
c. If dyed, colored, stained, painted, or printed, five cents per square yard:
d. Provided, That on all cotton cloth *not exceeding two hundred threads* to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over *eight* cents per square yard;
e. Bleached, valued at over *ten* cents per square yard;
f. Dyed, colored, stained, painted, or printed, valued at over *thirteen* cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. (926, *Proviso.*)

321. *a.* On all cotton cloth *exceeding two hundred threads* to the square inch, counting the warp and filling, (923, 926.) not bleached, dyed, colored, stained, painted, or printed, four cents per square yard;
b. If bleached, five cents per square yard;
c. If dyed, colored, stained, painted, or printed, six cents per square yard:
d. Provided, That on all such cotton cloths not bleached, dyed, colored,

* "The terms of the law imposing duty according to the count of the threads should be held to apply in all cases where such count can be ascertained by means of the 'glass' commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser according to the number of threads to the square inch." (January 3, 1866. B. L. Ludington, U. S. App'r, N. Y.)

† "Cotton towels, bleached and having colored stripes at either end, intended as an ornament or finish, are properly assessed with the additional duty provided for articles of cotton, 'if printed, painted, colored or stained.'" (March 5, 1862, N. Y.)

321. stained, painted, or printed, valued at over *ten* cents per square yard;
e. Bleached, valued at over *twelve* cents per square yard;
f. And dyed, colored, stained, painted, or printed, valued at over *fifteen* cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. (926, *Proviso.*)

322. On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem. (930, 1238.)

323. On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem. (930, 1238.)

324. *a.* Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, (929–32.)
b. And corsets, of whatever material composed, thirty-five per centum ad valorem.

325. Cotton laces, embroideries,* insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem. (929–31–32.)

326. Spool-thread of cotton,† seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen. (928.)

Schedule J.—Hemp, Jute, and Flax Goods.

327. Flax straw, five dollars per ton. (955.)

328. Flax, not hackled or dressed, twenty dollars per ton. (956.)

329. Flax, hackled, known as "dressed line," forty dollars per ton. (957.)

330. Tow, of flax or hemp, ten dollars per ton. (959.)

331. Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton. (958.)

332. Jute butts, five dollars per ton. (2184.)

333. *a.* Jute, twenty per centum ad valorem; (960.)
b. Sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this act, fifteen dollars per ton. (960.)

334. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (961.)

335. Flax, hemp, and jute yarns, thirty-five per centum ad valorem. (961, 971, 977.)

336. Flax or linen thread, twine,‡ and pack thread and all manufactures of

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* Cotton velvet elaborately embroidered and cut in slips or patterns of the size and shape of slippers was held to be embraced in the embroidery clause under the act of 1857. (August 24, 1857, New York.)
"It has been the practice to classify under these sections (of the acts of 1861 and 1862), (commonly known as the embroidery clauses) such goods as are commercially known as 'embroideries,' and not manufactures of any material to which embroidery may be added." (April 20, 1865, New York.)
The term "embroidered or tamboured," as used in those sections, can only be properly and safely applied to those fabrics figured or ornamented by the employment of the needle, whether directed by the hand, or by machinery in the loom or frame; and consequently manufactures figured in the loom or machine which weaves the fabric, as the texture is formed, without the employment of the needle either by hand or by mechanical agency, are not, therefore, to be considered as comprehended in this classification and liable to duty as "embroidered or tamboured." (See Tr. Reg., p. 565.)

† In the case of an importation of four hundred and seventy-eight tin boxes containing spool cotton, it was found that the spool cotton had been purchased by the dozen spools and not by the box, and afterwards put into the boxes by the purchaser at his own expense to prevent damage on the voyage. Held, "that the boxes do not enter into the market value or form part of the wholesale price of the spool cotton at the period of exportation." (March 29, 1866, New York.)

‡ "*Yarn* is a single thread, more or less twisted, and used for warp or weft in manufacture, when, by the packing of the loom, it is held together without much twisting, and answers, too, a better purpose than twine."
"*Twine* is a double and retwisted thread. Sometimes the manufacturer will designate a poor and slightly

flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this act, forty per centum ad valorem. (961.)

337. Flax or linen laces and insertings, (962.) embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, (1264.) thirty per centum ad valorem.

338. Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem. (963.)

339. Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem. (963–4.)

340. Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (*except silk oil-cloth*), and on water-proof cloth, not otherwise provided for, forty per centum ad valorem. (1179.)

341. Gunny cloth, not bagging,* valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound. (965.)

342. Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (*except bagging for cotton*), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem. (966.)

343. Bagging for cotton,† or other manufactures not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at *seven cents or less* per square yard, one and one-half cents per pound; valued *at over seven cents* per square yard, two cents per pound. (967.)

344. Tarred cables or cordage,‡ three cents per pound. (968.)

345. Untarred manila cordage,‡ two and one-half cents per pound. (969.)

346. All other untarred cordage,‡ three and one-half cents per pound. (970.)

347. Seines,§ (972.) and seine and gilling twine, (961.) twenty-five per centum ad valorem.

348. Sail duck,‖ or canvas for sails, thirty per centum ad valorem. (973.)

349. Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem. (974.)

350. All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (975.)

351. Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (978.)

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twisted twine as yarn, because not fit for the purposes for which twine is used, and only fit for the purposes for which yarn is used, *this, however, does not make it 'yarn.'*" (November 28, 1863, N. Y.)

* Gunny bags into which bags of rice were placed for greater security, and on landing were removed and sold without reference to the rice, possessed an independent value, and were held to be liable to duty under this clause. (May 30, 1865. W. P. C. & Co.) As to tare on gunny cloth, see letter of March 30, 1866. N. Y.

† "'Cotton bagging' is commercially known, and understood to apply exclusively to articles used and suitable for the *baling of cotton*, without reference to material; and this the phraseology of the law clearly indicates." (May 20, 1863. N. Y.)

"A duty on 'cotton bagging' can be levied only on articles known as such in commerce when the act imposing the duty was passed." (Curtis *v.* Martin, 3 How., 109; Bacon *v.* Bancroft, 1 Story, 341.)

‡ The term "cordage," as used in the tariff, being considered only applicable to ropes used in the rigging of vessels, "common bale rope for baling cotton," not used for that purpose, nor commonly known as "cordage," is entitled to entry as a manufacture of hemp. (Tr. Reg., p. 563.)

§ An importation claimed to be a seine, but destitute of the usual weights, sinkers, and ropes, necessary to constitute a complete "seine" within the meaning of the law imposing duties on "seines," was adjudged to be liable to duty as a flax twine at 40 per cent. (June 2, 1866, G. C.)

‖ The usual width of sail duck is 24 inches. A manufacture of flax 33 inches wide is not the article recognized as sail duck, nor the article intended for vessels' sails; being much too wide for strength; but subject to duty as a manufacture of flax, etc. (Jan. 28, 1864. N. Y.)

Schedule K.—Wool and Woollens.

352. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes: (1149.)*

353. Class one, clothing wools.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three. (1150.)

354. Class two, combing wools.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals. (1151.)

355. Class three, carpet wools and other similar wools.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. (1152.)

356. *a.* The duty on wools of the first class which shall be imported *washed* shall be *twice* the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported *scoured* shall be *three times* the duty to which they would be subjected if imported unwashed. (1153.)

b. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. (1153.)

357. *a.* Wools of the *first class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; (1154.)

b. Wools of the *same class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound. (1154.)

358. *a.* Wools of the *second class*, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; (1155.)

b. Wools of the *same class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound. (1156.)

359. *a.* Wools of the *third class*, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound;† (1157.)

b. Wools of the *same class*, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound. (1158.)

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* Classification by race and blood the rule. (Feb. 26, 1869. N. Y. Syn. Ser., 361.)

† The percentage of allowance for increase of weight of wool should be ascertained by the appraisers and reported to collector in the same manner as estimates of damage. (May, 1871. N. Y.)

360. Wools on the skin,* the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe. (1159.)

361. Woollen rags,† shoddy, mungo, waste, and flocks,‡ ten cents per pound. (1161.)

362. Woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.§ (1162.)

363.
- *a.* Flannels, blankets,‖ hats of wool,¶ knit goods, and all goods made on knitting-frames, balmorals, woollen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted,** the hair of the alpaca, goat, or other animals, (*except such as are composed in part of wool,*) not specially enumerated or provided for in this act, (1163.)
- *b.* Valued at not exceeding thirty cents per pound, ten cents per pound;
- *c.* Valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound;
- *d.* Valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound;
- *e.* Valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound;
- *f.* *And in addition thereto*, upon all the above named articles, thirty-five per centum ad valorem;
- *g.* Valued at above eighty cents per pound, thirty-five cents per pound, and *in addition* thereto, forty per centum ad valorem. (1163.)

364. Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem. (1165.)

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* This clause subjects the wool to duty according to class and value as a distinct article, and the skins to a separate duty of 10 per centum ad valorem, under the provision of section 8, Act of July 14, 1862. The proper way to ascertain the allowance to be made for the pelts is by pulling (not shearing) the wool from the skins, for the purpose of estimating the correct weight of the same. (Nov. 13, 1871; Sept. 16, 1872. Syn. Ser., 955, 1227.)

† "Forty per cent. of woollen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (December 28, 1868. Rochester.)

‡ "Pulverized waste, or flock, or shoddy," was held to be liable to the same duty as waste, flocks, or shoddy, under the Act of 1846. (Lamrig *v.* Maxwell, 3 Bl. C. C., 125. See also Tr. Reg., p. 567.)

§ "Paddings," called "calf hair and cotton paddings," but returned by the appraiser as manufactures of wool and cotton, are subject to duty at the rate of fifty cents per pound and thirty-five per centum ad valorem, under this provision. (Feb. 9, 1872. Phil.)

"The materials of which certain railway rugs, imitation Astrakhan cloth, seal skin cloakings, and other similar goods are composed, mfd. partly of hair, having been found to be so blended that it was impracticable to determine by an examination whether said goods contained any wool or worsted, or wool or worsted waste, the Department decided that they should be classified as a mf. of wool, under the second clause of section 2, Act of March 2, 1867, except in cases where the invoice is accompanied by a certificate from the manufacturer of the goods" in the form prescribed S. S., 739.

On October 19, 1875 (S. S., 2480), the Department ruled that this certificate should, in future, be *disregarded;* and *reinstated* prior rules and principles for the determination of the classification of all goods imported under the commercial designation of "calf- or cow-hair goods;" to apply, not only to subsequent importations, but also to those previously made, and remaining in the custody of the collector.

Upon like importations remaining in warehouse, or withdrawn upon entries not finally liquidated, duties were directed to be assessed, as far as practicable, at the rates appertaining to mfs. in part of wool n. o. p. f.

As to liquidated withdrawal entries covering goods of this class, the Department reserved the right of reliquidation and suit for the recovery of balances. (S. S., 2480.) But, under Department ruling of Oct. 26, 1876, all mfs. commercially known as "*calf- or cow-hair goods,*" are dutiable as *woollens or their similitudes respectively*, under 1162-68, or 908. (S. S., 3011. See T. D., 34.)

‖ See Treasury Regulations of 1857, pp. 555, 556, as to what is comprehended under the term "blanket." "Travelling rugs," held not to be blankets. (September 21, 1859. New York.)

¶ "The term 'hats of wool' applies only to hats the bodies of which are composed of wool that has undergone no process of manufacture except felting or fulling, and not to hats made of woollen cloth." (September 1, 1860. New York.)

** "Worsted being a distinct article, known in commerce under that name, worsted shawls with cotton borders, and suspenders with cotton ends, are not liable to be rated for duties as manufactures of wool." (Elliott *v.* Swartwout, 10 Pet., 137.)

"Under the Act of 1842, goats' hair plush or mohair plush, though composed partly of cotton, was chargeable with duty as a manufacture of 'goats' hair or mohair.'" (Thorp *v.* Lawrence, 1 Bl. C. C., 351.)

365. *a.* Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals. (1166.)
b. Valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem;
c. Valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem;
d. If composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem,
e. But all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard, and forty per centum ad valorem:
f. Provided, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem. (1166.)

366. Clothing, ready made, and wearing apparel of every description,* not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and *in addition* thereto, thirty-five per centum ad valorem. (1167.)

367. Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies'† and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (*except knit goods*), forty-five cents per pound, and *in addition* thereto forty per centum ad valorem. (1167.)

368. Webbings, gorings, suspenders, braces, beltings, bindings, braids,‡ galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and *in addition* thereto, fifty per centum ad valorem. (1168.)

369. Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1169.)

370. Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1170.)

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* "By the term 'wearing apparel,' Congress intended to make the purpose, adaptation, and use of an article, and not its commercial designation, the test of its dutiable description." (Maillard *v.* Lawrence, 16 How., 251; S. C., 1 Bl. C. C., 504.)
Under the act of 1846, scarfs or shawls, manufactured in looms in strips or pieces containing several, and actually separated before importation, were chargeable with duty as wearing apparel. (Ibid. See also Tr. Reg., p. 583.)
Shawls and scarfs, or slips of whatever material, are wearing apparel. (Tr. Reg., p., 583.)
Pocket handkerchiefs although hemmed and otherwise prepared for use, are *not* to be classified as "articles worn." (Ibid., p. 570.)
Purses being articles carried, and not worn, within the meaning of the law, are chargeable with duty according to component materials. (Ibid., p. 581.)
† "Under the act of 1846 shawls of worsted and cotton, silk and worsted, silk, barege, merino, mousseline de laine, and worsted and silk scarfs, were subject to a duty of thirty per centum ad valorem, as wearing apparel." (Maillard *v.* Lawrence, 16 How., 251; S. C. 1 Bl. C. C., 504.)
"Under that act, scarfs or shawls, manufactured in looms, in strips or pieces, containing several, and actually separated before importation, were chargeable with a duty of thirty per centum as wearing apparel." (Ibid. See also Tr. Reg., p. 583.)
‡ This clause embraces, braids of cotton and worsted. (Dept. Let., April 11, 1867. C. & Co.) And galloons and fringes of mohair and bugles. (April 9, 1867. L. & B.) And gimps or trimmings of worsted and beads. (May 1, 1867. J. C. K.) And dress-trimmings of worsted and beads. (May 31, 1867. New York.)

371. Brussels carpets, thirty cents per square yard, and *in addition* thereto thirty per centum ad valorem. (1171.)

372. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1172.)

373. Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1173.)

374. Treble ingrain, three-ply, and worsted-chain Venetian carpets, twelve cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1174.)

375. Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1175.)

376. Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1176.)

377. Hemp or jute carpetings, six cents per square yard. (1177.)

378. *a*. Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem; (1178.)

b. And mats, rugs,* screens, covers, hassocks, bedsides, and other portions of carpets or carpetings,† shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description;

c. And the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem. (1178.)

379. Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem. (1164.)

Schedule L.—Silk and Silk Goods.

380. Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound. (2171.)

381. Thrown silk, in gum,‡ not more advanced than singles, tram, organzine, sewing silk, twist, floss,§ *in the gum*, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem. (2171.)

382. On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem. (2171.)

383. All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.‖ (1111, 1113, 2171.)

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* See department Letter of September 11, 1866, to S. & Co., as to what were "rugs" under the fifth section of the tariff act of 1864. (§ 369, Vol. I.)

Certain so-styled "railway rugs" of cows' hair and cotton, or calves' hair and cotton, held not to be "*rugs*" under this act. They should be classified according to the materials of "which they are composed, to be determined by the appraiser on examination," etc. (January 18, 1870, United States Appraiser, Boston.)

† The decision of the United States Circuit Court in United States *v.* Turnbull et al., acquiesced in by the Department, classifies felt carpeting under this clause, at 40 per centum ad valorem. (January, 30, 1872. Baltimore. Syn. Series, 1011.)

‡ "Silk purified from the gum and dyed, and that can be used without further manufacture, for weaving and other purposes, cannot fall within the provision for 'silk in the gum,' etc., but is to be embraced in the classification of 'manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for.'" (December 27, 1862, N. Y. See also July 8, 1863, N. Y.; and October 5, 1864, B. G. W.)

§ Floss-silk is "well-known to the trade as a fine, loose article without twist," and does not embrace "a double and twisted thread of silk." The latter is liable to 50 per centum duty. (April 29, 1867, W. H. H. & Co. See also March 21, 1870, N. Y.)

‖ Silk and cotton vestings so-styled, but sold as a pure silk article, were found upon examination to contain a very small proportion of cotton, and were properly classified, as silk vestings, subject to a duty of 60 per cent. ad valorem. (January 6, 1871, N. Y.)

Hat-bands, commercially known as "silk hat-bands," having one or two threads of cotton in the edge —classified as "silk trimmings"—duty, 60 per centum. (October 5, 1867, and April 9, 1868.)

Schedule M.—Books, Papers, etc.

384. Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings,* bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem. (1210.)

385. Blank books, bound or unbound,† and blank books for press-copying, twenty per centum ad valorem. (1210.)

386. Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem. (1368.)

387. Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem. (1368.)

388. Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this act, fifteen per centum ad valorem. (1368.)

389. Sheathing paper, ten per centum ad valorem. (1368.)

390. Paper boxes, and all other fancy boxes,‡ thirty-five per centum ad valorem. (1369.)

391. Paper envelopes, twenty-five per centum ad valorem. (1370.)

392. *a.* Paper-hangings and paper for screens or fire-boards; (1371.)
b. Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1371.)

393. Pulp, dried, for paper-makers' use, ten per centum ad valorem. (1261.)

Schedule N.—Sundries.

394. Alabaster and spar statuary and ornaments, ten per centum ad valorem. (1184.)

395. Baskets and all other articles composed of grass, osier, palm leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1199.)

396. Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem. (1201.)

397. Blacking of all kinds, twenty-five per centum ad valorem. (1206.)

398. Bladders, manufactures of, twenty-five per centum ad valorem. (1207.)

399. Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1208.)

400. Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1209.)

401. Bouillons, or cannetille, metal threads, filé, or gespinst, twenty-five per centum ad valorem. (1212.)

402. Bristles, fifteen cents per pound. (1215.)

403. Brooms of all kinds, twenty-five per centum ad valorem. (1219.)

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* This includes colored engravings. (Knoedler *v.* Schell, 17 Leg. Int., p. 373.) Also "paper slipper patterns consisting of small sheets of paper with lines engraved thereon, at equal distances, upon which are impressed *in colors*, the heads of animals." (January 19, 1869. Boston.) Also lithographs colored in oil. (Dept. Let., January 25th, 1861. N. Y.)

† "Books invoiced as 'metallic memorandum books,' or 'metallic books with flap and band,' containing a few blank leaves between covers of leather, one of the covers having a flap, and containing a pocket for money or papers, the chief material being leather, are not to be regarded as 'blank books,' but as 'manufactures of leather not otherwise provided for.'" (Tr. Reg., p. 557.)

So blank books with leather covers, pocket-pencil, metal clasp, and blank leaves, are classified as manufactures of leather, metal, and paper, not otherwise provided for. (Ibid., 554.)

Tracts and pamphlets consigned to one for free distribution in his travels as an evangelist, are dutiable. (May 23, 1864. F. G. B.)

Books sent out of the United States to be bound, are liable to duty on their full value on their return. (May 19, 1870, R. H. Jr. Syn. Series, 666.)

‡ This does not include boxes manufactured of either of the woods specified in 232. (Tr. Reg., p. 558.)

404. Brushes of all kinds, thirty per centum ad valorem. (1220.)

405. Bulbs and bulbous roots, *not medicinal*, and not specially enumerated or provided for in this act, twenty per centum ad valorem. (1221.)

406. Burrstones,* manufactured or bound up into millstones, twenty per centum ad valorem. (1223.)

407. Buttons and button-moulds,† not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem. (1224.)

408. Candles and tapers of all kinds, twenty per centum ad valorem. (1227.)

409. Canes and sticks for walking, *finished*, thirty-five per centum ad valorem; if *unfinished*, twenty per centum ad valorem. (1228.)

410. Card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1229.)

411. Card-clothing, twenty-five cents per square foot; (1067.) when manufactured from tempered steel wire, forty-five cents per square foot. (1012.)

412. Carriages, and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1230.)

413. Chronometers, box or ship's, and parts thereof,‡ ten per centum ad valorem. (1236.)

414. Clocks, and parts of clocks, thirty per centum ad valorem. (1237.)

415. Coach and harness furniture of all kinds, saddlery,§ coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1239.)

416. Coal slack or culm,‖ such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel. (1240.)

417. *a.* Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. (1240.)

b. A *drawback* of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

418. Coke, twenty per centum ad valorem. (1243.)

419. Combs, of all kinds, thirty per centum ad valorem. (1246.)

420. Compositions of glass or paste, when not set, ten per centum ad valorem. (1248.)

421. Coral,¶ cut, manufactured, or set, twenty-five per centum ad valorem, (1251.)

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* Burrstones having a hole in the centre of each, and wrought sufficiently on one side to prepare them for the process of manufacture by grooving, etc., were held to be "wrought," but unmanufactured, requiring still to be grooved, if not to be subjected to other process of manufacture, to fit them fully for use, and to be entitled to entry free of duty under the Act of 1857 as "burrstones wrought or unwrought, but unmanufactured." (December 11, 1858, N. O.)

Burrstones manufactured or bound up into millstones, in any manner, should pay duty under this section. (February 13, 1869, N. Y.)

† Articles imported under the name of buttons and having shanks, showing that they were to be used as buttons, were classified under "Schedule D," tariff of 1846; while others, having no shanks, but capable of use as "dress ornaments," were classified under "Schedule C," and subjected to duty according to the material of which they are composed. (July 28, September 22 and 28, and October 3, 1857. N. Y.)

Wooden moulds covered with silk for dress ornaments and the same uncovered, were held not to be buttons or button-moulds, but manufactures of which silk is the component of chief value, and manufactures of wood respectively. (October 18, 1864, Boston.)

‡ A chronometer imported from England, and loaned to an outgoing vessel for hire, reimported on the sale of the vessel, is not entitled to free entry. (November 13, 1863, D. & T., N. Y.)

Chronometer boxes, imported empty and separate from the chronometers, being no part thereof, subject to duty separately, as manufactures of rosewood or mahogany. (August 3, 1858, N. Y.)

§ "Polished curb chains," being a short chain, finished and ready for attachment to a bridle bit, and fit for no other use, held to be "saddlery," and not entitled to entry as "chains under No. 9 wire gauge." (December 16, 1861, Boston.)

‖ Culm of coal embraces the screenings of bituminous as well as of anthracite coal. (Case of Odiorne *v.* Rentoul, U. S. C. C., March 10, 1870, Boston.)

¶ Heads cut from coral for jewelry are to be classified under this paragraph. (April 23, 1858. Boston.)

The fact that coral goods are gold-mounted, and are to be used for the adornment of the person, such ornamentation not being sufficiently material to change their character, does not entitle them to be classified as jewelry. (Nov. 2, 1864. Boston.)

422. Corks,* and cork bark, manufactured, twenty-five per centum ad valorem. (1252.)

423. Crayons of all kinds, twenty per centum ad valorem. (1255.)

424. Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem. (1314.)

425. Dolls and toys, thirty-five per centum ad valorem. (1260, 1439.)

426. Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound. (1265.)

427. Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem. (1267.)

428. Fans of all kinds,† except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem. (1270.)

429. *a.* Feathers of all kinds, *crude or not dressed, colored or manufactured*, twenty-five per centum ad valorem; (1271.)

b. When *dressed, colored, or manufactured*, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem. (1271.)

430. Finishing powder, twenty per centum ad valorem. (1276.)

431. Fire-crackers of all kinds, one hundred per centum ad valorem. (1277.)

432. Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem. (1331.)

433. Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem. (1147.)

434. Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1282.)

435. Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem. (1283.)

436. Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem. (1287.)

437. Grease,‡ all not specially enumeratad or provided for in this act, ten per centum ad valorem. (1290.)

438. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton. (1291.)

439. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound. (1293.)

440. Gun-wads, of all descriptions, thirty-five per centum ad valorem. (1424.)

441. Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1294.)

442. Hair, human, bracelets, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem. (1295.)

443. Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem. (1295.)

444. Human hair, raw, *uncleaned* and not drawn, twenty per centum ad valorem. If *clean or drawn*, but not manufactured,§ thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem. (1295.)

445. Hair cloth, known as "crinoline cloth," and all other manufactures of

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* The cost of baskets containing imported corks is properly charged under the ninth section of the act of July 28, 1866 (712, Vol. I.), in the dutiable value of the corks. (October, 5, 1870, San Fran.)

† Certain fans, furs, jewelry, combs, brushes, etc., in miniature, known in commerce collectively as "dolls' wardrobe," held to be properly classified as toys. (Feb. 4, 1870, N. Y.)

‡ Grease rendered from hogs which died in Canada while in transit from Chicago to Boston, and sent back to Chicago, was admitted free of duty. (June. 29, 1866, Chicago.)

§ Hair styled by the importers "cheveux bruts," but returned by the appraisers as human hair, cleansed, dyed, and fully prepared and ready for braiding, curling, etc., was classified as "human hair cleansed or prepared for use." (July 27, 1860, New Orleans.)

hair not specially enumerated or provided for in this act, thirty per centum ad valorem. (1296.)

446. Hair cloth,* known as "hair seating," thirty cents per square yard. (1296.)

447. Hair pencils, thirty per centum ad valorem. (1297.)

448. Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1300.)

449. Hat bodies of cotton, thirty-five per centum ad valorem. (1299.)

450. Hatters' furs, not on the skin, and dressed furs on the skin,† twenty per centum ad valorem. (1301.)

451. Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem. (1302.)

452. Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one quarter of one cent per pound. (1303.)

453. India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1307–8.)

454. Articles composed of India rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1309.)

455. India-rubber boots and shoes, twenty-five per centum ad valorem. (1310.)

456. Inks of all kinds and ink powders, thirty per centum ad valorem. (1311.)

457. Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem. (1315.)

458. Jet,‡ manufactures and imitations of, twenty-five per centum ad valorem. (1317.)

459. Jewelry of all kinds,§ twenty-five per centum ad valorem. (1396.)

460. Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem. (1319.)

461. Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem. (1319.)

462. Skins for morocco, tanned, but unfinished, ten per centum ad valorem. (1319.)

463. All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1319.)

464. Lime, ten per centum ad valorem. (1325.)

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* Selvedge is part of the fabric, and to be included in the measurement of the width. (S. S., 1877.)

† This embraces squirrels' tails, dyed or dressed, or which, although not dyed, have undergone a process beyond the raw or natural condition, which has cleansed, softened, prepared, or dressed them, so that they have been brought to a state fit and ready, without any further preparation, to be used as imported. (June 8, 1867, G. K.) Also dressed black lambskins. (August 5, 1870, N. Y.)

‡ Certain bracelets of jet, gold mounted or ornamented, held to be properly classified as manufactures of jet, and not entitled to entry as jewelry. (December 3, 1863, N. Y.)

§ "The 'cameo' is manufactured of a material composed of various colored layers, and so carved in relief as to exhibit different colors in the several parts or elevations of the work. The 'cameo' generally known as such in commerce and the arts is manufactured either of stone or shell, but always exhibiting those qualities of relief and colors. Imitation cameos do not include heads with more or less ornament cut from coral and designed for breastpins. The articles designated 'imitations of cameos,' as known in the trade, are believed to be usually formed out of porcelain, or some other plastic material, by moulding or pressure." (April 23, 1858, Boston.)

Studs, bracelets, and watch chains of gold, and watch chains of silver, held to be jewelry, under the established and accepted commercial meaning of the term, viz.: "personal ornaments in gold, silver, and precious stones," and previous decisions modified. (November 20, 1869, San Francisco.)

Mosaics encased in German silver, ready for use, with but the slight addition of a pin or hook to convert them either into breastpins or earrings without further setting, were held to be "set;" and the plain mode of setting did not remove them from this classification. (January 26, 1861, N. Y.)

As to cameos and mosaics in frames or settings other than metal, see note to paragraph 367.

465. Garden seeds, except seed of the sugar beet, twenty per centum ad valorem. (1388.)

466. Linseed or flaxseed,* twenty cents per bushel of fifty-six pounds; but *no drawback* shall be allowed on oil-cake made from imported seed. (1326.)

467. *a.* Marble† of all kinds, in block, rough or squared, sixty-five cents per cubic foot; (1329.)
b. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot. (1329.)

468. All manufactures of marble‡ not specially enumerated or provided for in this act, fifty per centum ad valorem. (1329.)

469. Musical instruments of all kinds,§ twenty-five per centum ad valorem.‖ (1339.)

470. *a. Paintings*,¶ in oil or water colors, and *statuary*** not otherwise provided for, thirty per centum ad valorem. (1349.)
b. But the term "*statuary*," as used in the laws now in force imposing duties on foreign importations, shall be understood to include *professional productions of a statuary or of a sculptor only.* (1349.)

471. Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem. (1348.)

472. Papier-maché, manufactures, articles, and wares of, thirty per centum ad valorem. (1372.)

473. *a.* Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; (1378.)
b. Pencil-leads, not in wood, ten per centum ad valorem. (1379.)

474. Percussion caps, forty per centum ad valorem. (1382.)

475. Philosophical apparatus and instruments, thirty-five per centum ad valorem. (1383.)

476. *a.* Pipes,†† pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum ad valorem; (1385–6.)
b. All common pipes of clay, thirty-five per centum ad valorem. (1386.)

477. Plaster of Paris, when ground or calcined, twenty per centum ad valorem. (1389.)

478. Playing cards, one hundred per centum ad valorem. (1392.)

479. Polishing powders of every description, by whatever name known, in-

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* Grain bags, imported from Canada, filled with flaxseed, reported by appraisers as a not *unusual* covering, are not liable to duty as bags. (April 10, 1868, Boston.)

† In measuring marble in blocks to ascertain dutiable quantity, an allowance may be made for the rough outsides, in accordance with the mercantile usage of the port, not to exceed, however, one inch on each end and three-quarters of an inch on each of the four sides. (November 16, 1870, Balt. Syn. Ser., 756.)

‡ Certain marble griffins, found to be parts of mantels, were held to be properly classified as "manufactures of marble" under this clause. (March 1, 1870, Philadelphia.)

§ Parts of musical instruments, or articles appertaining thereto, and which cannot be used for any other purpose, such as bows, tail-pieces, bridges, pegs or screws, for violins, or mouth-pieces or keys for wind instruments, and all other articles or parts necessary to render the instrument complete and fit for use, (provided they are not otherwise specified in the tariff, come within this provision, although the date of importation of such articles, or parts, may be distinct from that of the body or frame of the instrument. (Tr. Reg., p. 576.)

‖ A bird musical box, being in reality a gold snuff box with musical attachment, held not to belong to the class of musical instruments provided for in schedule E of the tariff act of 1857; but to "manufactures not otherwise provided for of brass, copper, gold," etc. (May 18, 1859, N. Y. See also note to 231, Vol. I.)

¶ Portraits "done in silk" are not to be considered paintings. (Tr. Reg., p. 581.)
Geneva enamelled paintings not to be classified with paintings under this paragraph. (March 3, 1858, N. Y.)
Nor small porcelain slates artistically painted for personal ornaments. (March 23, 1870, N. Y.)

** Statuary, the work of foreign artists, when imported for the use of individuals, is dutiable. (Oct. 22, 1834, N. Y.)
Tablets handsomely carved in basso relievo on one side, like tombstones, are not statuary, but manufactures of marble. (June 28, 1859, N. Y. See also June 29, 1859, N. Y., as to marble tablets.)
Vases adorned with figures, constituting their chief value, cannot be considered statuary. (Tr. Reg. 1857, p. 589.)
Nor are pedestals which are neither surmounted nor accompanied by statue or figure. (Dec. 15, 1869, N. Y.)
But see also (S. S. 693, 944, and 2264.)

†† "White clay pipes with India-rubber bands at the tip, and colored clay pipes, are not the articles known and commercially recognized as 'common' or 'white clay' pipes; but are provided for in the clause, 'on meerschaum, wood, porcelain, lava, and *all other* tobacco-smoking pipes,' etc." (October 19, 1864, N. Y.)

cluding Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem. (1394.)

480. Precious stones* of all kinds, ten per centum ad valorem.† (1396.)

481. Rags, of whatever material composed, and not specially enumerated or provided for in this act, ten per centum ad valorem. (1401.)

482. Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem. (1403.)

483.
- *a.* Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; (1410.)
- *b.* In *bulk*, eight cents per one hundred pounds: (1410.)
- *c. Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars:
- *d. And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe;
- *e.* And upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

484. Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem. (1249, 1414.)

485. Sealing-wax, twenty per centum ad valorem. (1415.)

486. Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1417.)

487.
- *a.* Stones, *unmanufactured or undressed*, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; (1428.)
- *b.* And upon stones as above, *hewn*, *dressed*, or *polished*, twenty per centum ad valorem. (1816.)

488. Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem. (1429, 1612.)

489. Tallow, one cent per pound. (1433.)

490. Teeth, manufactured, twenty per centum ad valorem. (1437.)

491.
- *a.* Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; (1444.)
- *b.* Umbrellas, parasols, and shades, when *covered with silk or alpaca*, fifty per centum ad valorem;
- *c. All other* umbrellas, forty per centum ad valorem. (1444.)

492. Umbrellas, parasols, and sunshades, *frames and sticks for*, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1445.)

493. Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem. (1450.)

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* This, under the earlier decisions, comprehended only such stones as required to be set before being worn. Stone rings were not therefore included in this description, being an article ready to be worn without setting, and consequently held to become liable, if of carnelian or other stone not otherwise provided for, to duty as an unenumerated article. (Tr. Reg., p. 586.)

But under later rulings of the Department, carnelian rings were classified as jewelry, and held to be liable to duty at the rate of twenty-five per centum. (May 15, 1866. D. & O.)

† Cameos and mosaics in settings or frames of material other than metal are to be regarded as unenumerated articles subject to 20 per centum. (Tr. Reg., pp. 559 and 575.)

494. Watches, watch-cases, watch-movements, parts of watches,* and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1451.)

495. Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1452.)

The Free List.

Sec. 2503. The following articles when imported shall be exempt from duty:

496. Albumen, in any form or condition; lactarine. (1458.)
497. Aconite. (1455.)
498. Ambergris. (1466.)
499. Annato, roncou, rocou, or orleans, and all extracts of. (1474.)
500. Balm of Gilead. (1485.)
501. Blood, dried. (1578.)
502. Bones, crude, not manufactured, burned, calcined, ground, or steamed. (1508.)
503. Bone-dust and bone-ash for manufacture of phosphate and fertilizers. (1509.)
504. Carbon, animal, fit for fertilizing only. (1508, 1767.)
505. Guano, manures, and all substances expressly used for manure.† (1609, 1767.)
506. Musk, crude, in natural pod. (1677.)
507. Civet, crude. (1677.)
508. Cochineal. (1549.)
509. Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this act. (1580.)
510. Fish-skins. (1279.)
511. Hide-cuttings, raw, with or without hair, and all glue-stock. (1619.)
512. Hoofs. (1623.)
513. Horns, and parts of horns, *unmanufactured*, and horn strips and tips.‡ (1623.)
514. Ipecac. (1633.)
515. Fish-sounds or fish-bladders. (1636.)
516. Leather, old scraps. (1651.)
517. Leeches. (1653.)
518. Rennets, raw or prepared. (1727.)
519. Argal, or Argol, or crude Tartar. (1479.)
520. Assafœtida. (1195.)
521. Barks, Cinchona, or other barks, used in the manufacture of quinia. (1491.)
522. Brazil paste. (1517.)
523. Camphor, crude. (1531.)
524. Cassia, Cassia buds, Cassia Vera, unground. (1121–2.)
525. Charcoal. (1540.)
526. Cinnamon, and chips of, *unground*. (1116.)
527. Cloves and clove stems, *unground*. (1119–20.)

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* Articles of spring steel requiring further manufacture to make them "watch springs" are not "parts of watches;" but must be classified as "manufactures of steel not otherwise provided for" (December 4, 1868, New York). But see the distinction made between "*finished*" and "*unfinished parts*." (October 26, 1857, New York.)

"Watch movements" were classified as "*watches*" under the act of 1857—not as "watch materials" or "unfinished parts of watches." (October 26, 1857, New York.)

But "watch hands" and "chain hooks" were classified as "watch materials and unfinished parts of watches" under the same act. (October 26, 1867, Boston.)

† Dung salt, capable of other uses than as manure, cannot be classified under this clause; nor if it contain over thirty per cent. of free potash. (November 20, 1869, August 2, 1870, Baltimore.)

‡ Horns of the stag or buffalo, cut into lengths for packing, are not removed from this classification. (Tr. Reg., p. 571.)

528. Cocculus indicus. (1548.)
529. Cudbear. (1568.)
530. Curry and Curry powder. (1570.)
531. Cutch. (1535.)
532. Divi-divi. (1575.)
533. Dragon's blood. (1576.)
534. Ergot. (1583.)
535. Gambier. (1778.)
536. Ginger-root, *unground.* (1602.)
537. Indigo and artificial indigo. (1630.)
538. Iodine, crude. (1632.)
539. Jalap. (1639.)
540. Kelp. (1645.)
541. Lac dye, crude, seed, button, stick, and shell. (1647.)
542. Lac spirits. (1648.)
543. Lemon juice and lime juice. (1322.)
544. Licorice root, *unground.* (1654.)
545. Litmus, prepared or not prepared. (1657.)
546. Mace. (1117.)
547. Madder, and munjeet or Indian madder, ground or prepared, and extracts of. (1661.)
548. Manna. (1664.)
549. Myrobolan. (1497.)
550. Orchil, or orchil liquid. (1691.)
551. Nutmegs. (1118.)
552. Nux vomica. (1682.)
553. Ottar of roses. (1686.)
554. Salacine. (1737.)

Oils:

555. Almond. (1686.)
556. Amber, crude and rectified. (1686.)
557. Ambergris. (1686.)
558. Anise, or anise seed. (1686.)
559. Aniline, *crudé.* (1471.)
560. Aspic, or spike lavender. (1686.)
561. Bergamot. (1686.)
562. Cajeput. (1686.)
563. Caraway. (1686.)
564. Cassia and cinnamon. (1686.)
565. Cedrat. (1686.)
566. Chamomile. (1686.)
567. Citronella, or lemon grass. (1686.)
568. Civet. (1686.)
569. Fennel. (1686.)
570. Jasmine, or jasimine. (1686.)
571. Juglandium. (1686.)
572. Juniper. (1686.)
573. Lavender. (1686.)
574. Lemon. (1345.)
575. Limes. (1345.)
576. Mace. (1686.)
577. Neroli, or orange flower. (1345.)
578. Orange. (1345.)
579. Palm and cocoanut. (1697.)
580. Poppy. (1686.)
581. Rosemary or anthoss. (1686.)
582. Sesame or sesamum-seed, or bene. (1686.)
583. Thyme or origanum, red or white, valerian. (1686.)

584. Pepper, *unground*, of all kinds. (1114.)
585. Pimento, *unground*. (1114.)
586. Saffron and safflower, and extract of, and saffron cake. (1733–4.)
587. Selep, or saloup. (1738.)
588. Storax, or styrax. (1764.)
589. Turmeric. (1784.)
590. Turpentine, Venice. (1789.)
591. Valonia. (1497.)
592. Vegetable and mineral wax. (1792, 1816.)
593. Wood ashes, and lye of, and beet-root ashes. (1796.)
594. Acids used for medicinal, (1182) chemical, or manufacturing purposes, (1454.) not specially provided for or enumerated in this act.
595. Alizarine, natural or artificial. (2186.)
596. Agates, unmanufactured. (1457.)
597. Apatite. (1709.)
598. Asbestos, *unmanufactured*. (1484.)
599. Arsenic. (1480)
600. Antimony ore, crude sulphide of. (1476.)
601. Arsenic, sulphide of, or orpiment. (1693.)
602. Arseniate of aniline. (1481.)
603. Baryta, carbonate or witherite. (1412.)
604. Bauxite.
605. Aniline salts or black salts and black tares. (1503–4.)
606. Bromine. (1523.)
607. Cadmium. (1529.)
608. Calamine. (1530.)
609. Cerium. (1068 or 1334.)
610. Cobalt, as metallic arsenic. (1334.)
611. Chalk and cliff-stone, *unmanufactured*. (1538.)
612. Feldspar. (1273.)
613. Cryolite or kryolith. (1646).
614. Iridium. (1634.)
615. Kieserite. (1334.)
616. Kyanite or cyanite, and kainite. (1572.)
617. Lime, citrate of. (1544.)
618. Lime, chloride of, or bleaching powder, (1542.)
619. Magnesium. (1334.)
620. Magnesite, or native mineral carbonate of magnesia. (1327.)
621. Manganese, oxide and ore of. (1663.)
622. Mineral waters, all not artificial. (1672.)
623. Osmium. (1694.)
624. Palladium. (1696.)
625. Paraffine. (1378.)
626. Phosphates, crude or native, for fertilizing purposes. (1709.)
627. Potash, muriate of. (1717.)
628. Plaster of Paris or sulphate of lime, *unground*. (1711.)
629. Quinia, sulphate of, salts of, (2292.) and cinchonidia. (1332.)
630. Soda, nitrate of, or cubic nitrate. (1679.)
631. Strontia, oxide of, and proto-oxide of strontian, (1766.) and strontianite, or mineral carbonate of strontia. (1334.)
632. Sulphur, or brimstone, not specially enumerated or provided for in this act. (1522.)
633. Sulphur lac or precipitated. (1649.)
634. Tripoli. (1783.)
635. Uranium, oxide of, (1788.) verdigris or subacetate of copper. (1790.)
636.* Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots

* The editor has found great difficulty in arriving at a conclusion satisfactory to himself, as to the proper construction of paragraphs 94 and 636 of this act. The fact that the former is placed in the schedule of

and excrescences, such as nut-galls, fruits, flowers, dried fibers; grains, gums and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act. (1262, 1594.)

637. Vaccine virus. (1566.)

638. Crude minerals, not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act. (1334.)

SUNDRIES.

639. Aluminium. (1464.)

640. Amber beads and gum. (1465–7.)

641. Animals* brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations. (1472.)

642. *a.* Animals specially imported for breeding purposes,† shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; (1473.)

b. And teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe. (1473.)

643. Asphaltum (1194.) and bitumen, (1334.) crude.

644. Arrowroot. (1193.)

645. Articles imported for the use of the United States,‡ *provided* that the price of the same did not include the duty. (1483.)

646. Bamboo reeds, *no further manufactured* than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades. (1487.)

647. Bamboo, *unmanufactured.*§ (1488.)

648. Barrels of American manufacture,‖ exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty. (1489.)

"Chemical Products," and the latter in the corresponding division of the "Free List," embracing only products similar to those in the former, and that both are expressly restricted to articles "*not edible;*" as well as, that the provisions in other parts of the act for articles "*not medicinal,*" bearing the same designation or coming within the same description as many of those in these paragraphs, seem to him to indicate that Congress must have intended to limit the provisions of these two paragraphs to medicinal articles, *possibly* including such as are used for dyeing, as may be inferred from the inclusion of "*woods used expressly for dyeing,*" and of "*dried insects.*" The other provisions above referred to are, especially, 405 for "bulbs and bulbous roots, not medicinal;" 465 for "garden seeds;" 760 for plants, trees, and shrubs of all kinds, n. o. p. f., and "seeds of all kinds except medicinal seeds," etc.

* Horses exported to be trained, may be returned *free* under this provision. (S. S., 2190.)

† "Live stock, imported for breeding purposes, *whether for the importer's own use or for sale,* are entitled to free entry under this clause." (Feb. 3, 1871, N. O.)

‡ Property imported for the use of the government is not liable to duty. (U. S. *v.* Lutz, 2 Bl. C. C. 383.)

§ Unmanufactured bamboo which may be manufactured into umbrella sticks or canes or used for whip handles, remains bamboo as designated in this section, until the process to convert it into these articles has commenced. (September 12, 1865, N. Y.) But bamboo-reeds trimmed at joints, and requiring but little labor to fit them for fishing-rods, were subjected to thirty per cent. duty under the act of 1846. (July 17, 1857, N. Y.)

‖ "Barrels of American manufacture exported filled, to be entitled to free entry on return, must be returned as *barrels, and not as parts of barrels,* and must have the internal revenue mark erased at the expense of the importer, before delivery. If the hoops, heads, and staves of such barrels are detached and returned as 'shooks,' they are dutiable." (March 26, 27, 30, 1868, to D. S. M. & Coll., N. Y.)

649. *a.* Articles the growth, produce, and manufacture* of the United States, when returned in the *same condition*† as exported. (1482.)
b. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, (1468, 2191.) including shooks when returned as barrels or boxes, (2191.)
c. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury;
d. And if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. (1482.)

650. Bed-feathers and downs. (1493.)

651. Bells,‡ broken, and bell-metal broken and fit only to be re-manufactured. (1495.)

652. Birds, stuffed. (1499.)

653. Birds, and land and water fowls. (1189, 1500.)

654. Bismuth. (1501.)

655. Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act. (1505.)

656. Bologna sausages. (1506.)

657. Bolting cloths. (1507.)

658. Books, (1510.) engravings, bound or unbound, etchings, maps, and charts, (1210,) which shall have been printed and manufactured more than twenty years at the date of importation.

659. Books, maps, and charts imported by authority or for use of the United States or for the use of the library of Congress; but the duty shall not have been included in the contract of price paid. (1511.)

660. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or

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* Held that the terms "growth, produce, *and* manufacture of the United States," used here, have the same meaning as those used in former acts on the subject, viz.: "growth, product, *or* manufacture of, &c." (March 30, 1872, Bost. Syn. Ser., 1082.)

The scrap iron of a U. S. built vessel sold abroad and broken up there is liable to duty on reimportation. (May 25, 1870, N. & Co. Syn. Series, 780.)

Organ pipes of domestic origin, voiced and fitted into an organ abroad, not exempt from duty. (Sept. 6, 1870, Chicago. Syn. Ser., 732.)

Animals raised in the U. S., taken to New Brunswick, and used there temporarily, cannot be returned to the U. S. without payment of duties, except the proper evidence of domestic origin and exportation is produced. (Dec. 14, 1870, Bangor.)

† Machinery of American manufacture returned broken and unfit for use as machinery, classified as "iron, old or scrap:" and cannot be entered under ¶ 649 *a*. (April 20, 1858, New York, and Tr. Reg., p. 577.)

Ale of American manufacture exported and returned sour, admitted free of duty on compliance with requirements of law, etc. (February 2, 1865, Hon. Ira Harris.)

"Two of 'Wise's Portable Stamps' (machinery for crushing ore) were taken to Canada, and there used for a few days. On reimportation held that such use is sufficient to render this provision of law inapplicable to them." (April 28, 1865, Fr. J.)

So of stove patterns sent to Canada to clean and wax and have castings taken from them, etc. (September 4, 1865, B. & P.)

So also as to certain machinery and mud tubs used in Canada and returned to United States; (February 21, 1866, F. & H.) and as to United States made locomotive engines used in Canada, (April 18, 1870, C. S.) and as to patterns imported from Canada for temporary use and to be returned. (April 19, 1870, Rochester.)

Where barrels of American manufacture are shipped to Cuba empty, then filled with molasses and brought back to the United States, the duty is to be levied upon the value of the barrels, as well as upon the molasses. (Knight *v.* Schell, 24 How., 526; Belcher *v.* Linn, Ibid. 533.)

In the case of a reimportation of spices ground in the United States, the Department held, that they were liable to duty under its previous rulings in similar cases, to wit: that unless the character, quantity, and condition of an article have been so entirely changed by manufacture as to merge its distinctiveness in a new article, it remains intact and liable to duty as originally classified. (November 27, 1865, M. & B.)

But "the cutting-over, re-sewing, and re-making of secondhand sacks and bags of foreign material in the United States, constitute them 'manufactures of the United States,' so as to entitle them to free entry; provided no drawback or bounty has been allowed thereon, nor any internal revenue tax refunded, and all regulations prescribed for identification have been complied with." (June 17, 1868, to Gen. Appraiser, New Orleans.)

American goods (books) exported by mail cannot be returned free of duty, because of the impracticability of securing evidence of identity of condition, as required by the General Regulations. (July 1, 1868, J. J. B.)

American machinery used abroad is not returned in same condition as when exported. (November 9, 1869, G. L.)

Old type of American manufacture imported to be recast and returned to country of exportation are chargeable with duty; and no drawback of duties can be allowed on their exportation as new type; their condition being essentially changed. (Tr. Reg., p. 578)

‡ Parts of broken cannon imported as "old bronze bell-metal," and differing materially from the alloy known as bell-metal, were classified as "metal unmanufactured not otherwise provided for." (March 4, 1864, N. Y.)

established for philosophical, literary or religious purposes,* or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States. (1512.)

661. Books, professional, of persons arriving in the United States. (1513.)

662. Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale. (1514.)

663. Breccia, in blocks or slabs. (1520.)

664. Brime. (1521.)

665. Brazil pebbles for spectacles, and pebbles for spectacles rough. (1518.)

666. Bullion, gold and silver. (1525.)

667. Burgundy pitch. (1526.)

668. Burr-stone, in blocks, *rough or unmanufactured*, and not bound up in mill-stones. (1527.)

669. Cabinets of coins, medals, and all other collections of antiquities. (1528.)

670. Castor or castoreum. (1534.)

671. Catgut strings, or gut-cord, for musical instruments. (1536.)

672. Catgut or whip-gut, *unmanufactured*. (1537.)

673. Coal, anthracite. (1545.)

674. Coal-stores of American vessels, but none shall be unloaded. (1546.)

675. Cobalt, ore of. (1547.)

676. Cocoa, or cacao, *crude*, and fibre, leaves, and shells of. (1550.)

677. Coffee. (1551.)

678. Coins, gold, silver, and copper.† (1552.)

679. Coir and coir yarn. (1553.)

680. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports. (1560.)

681. Copper, when imported for the United States mint. (1561.)

682. Coral, marine, *unmanufactured*. (1562.)

683. Cork-wood, or cork-bark, *unmanufactured*. (1563.)

684. Cotton. (1564.)

685. Curling-stones, or quoits. (1569.)

686. Cuttle-fish bone. (1571).

687. Diamonds, rough or uncut, including glaziers' diamonds. (1573.)

688. Diamond dust or bort.‡ (1574.)

689. Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act. (1580.)

690. Eggs. (1581.)

691. Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper. (1584.)

692. Emery ore. (1265.)

693. Fans, common palm-leaf. (1585.)

694. Farina. (1586.)

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* Books imported by religious societies for distribution, do not come within this provision. (May 14, 1863, N. Y.)

Bibles and other books imported in good faith for the use of Sunday-schools in the United States admitted free of duty on requisite proof. (October 12, 1867.)

But if for distribution among the scholars they are subject to duty. (October 31, 1867.)

A distinction is made between books imported to be *used* by Sunday-schools, and books imported for distribution among the scholars. In the one case they remain the property of the schools; in the other they become the property of the scholars. (March 11, 1868, Detroit.)

But see treasury regulations of 1857, p. 598, where a different decision is made as to books imported for distribution among the students of a college as premiums.

Printed music in books or otherwise, is not entitled to free entry when imported for the use of any legally incorporated institution or society. (November 4, 1863, G. P. S., and April 29, 1868, Balt.)

Exemption not restricted to single copies of books. (January 10, 1870, W. & Son.)

† Chinese coin, known as "copper cash," and used in China as money by count, is not entitled to be imported free of duty; it is liable to the duty of old copper. (Cracker *v.* Redfield, 4 Bl. C. C.) Coins from China, composed of copper and brass, not entitled to free entry under this clause. (Tr. Reg., p. 562.)

‡ *Bort.* The American Encyclopædia says those diamonds that are unfit (from imperfection) for jewelry, are sold under the technical name of "*bort.*" They are crushed to powder and used by lapidaries. The splinters are made into drills for piercing holes through rubies, etc.

695. Fashion-plates, engraved on steel or on wood, colored or plain.* (1587.)
696. Felt, adhesive, for sheathing vessels.† (1588.)
697. Fibrin, in all forms. (1589.)
698. Fire-wood. (1590.)
699. Fish, fresh, for immediate consumption.‡ (1591.)
700. Fish, for bait. (1592.)
701. Flint, flints, and ground flint-stones. (1593.)
702. Fossils. (1596.)
703. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation. (1597.)
704. Fruits, green, ripe, or dried, not specially enumerated or provided for in this act. (1281.)
705. Furs, undressed. (1598.)
706. Fur-skins of all kinds, not dressed in any manner. (1598.)
707. Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.§ (1604.)
708. Glass-plate or disks, unwrought, for use in the manufacture of optical instruments. (1286.)
709. Goat skins, raw. (1605.)
710. Gold-beaters' moulds, and gold-beaters' skins.‖ (1606.)
711. Gold-size. (1607.)
712. Grease, for use as soap-stock only, not specially enumerated or provided for. (1608.)
713. Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing. (1611.)
714. Gut, and worm gut, manufactured or unmanufactured. (1612.)
715. Guts, salted. (1613.)
716. Gutta-percha, *crude.* (1614.)
717. *a.* Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, *but unmanufactured*, not specially enumerated or provided for in this act; (1615.)
b. Of hogs, curled for beds and mattresses, and not fit for bristles. (1616.)
718. Hide-rope. (1620.)
719. *a.* Hides,¶ *raw or uncured*, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on;
b. Angora goat skins, *raw*, without the wool, *unmanufactured;*
c. Asses' skins, *raw* or *unmanufactured.* (1621.)
720. Hones and whetstones. (1622.)
721. Hop-roots, for cultivation. (1625.)
722. Hop-poles. (1148.)
723. Ice. (1627.)
724. India-rubber, *crude*,** and milk of. (1628.)
725. India-malacca joints, *not further manufactured* than cut into suitable lengths for the manufactures into which they are intended to be converted. (1631.)
726. Ivory, and vegetable ivory, *unmanufactured.* (1638.)

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* Colored fashion-plates, inclosed in illustrated magazines, but separate from the magazines, are entitled to free entry under this clause; the magazines being liable to 25 per centum ad valorem, as illustrated papers. (Feb. 2, 1871, N. Y.)

† This does not comprehend "patent asphalted roofing felt," or any other felt not used for sheathing vessels, within the meaning and intent of the law. (Tr. Reg., p. 567.)

‡ "By the phrase 'daily consumption,' it is *not* understood that the fish must be used on the day they are imported; but if there is reason to believe that they are to be used within a short time while fresh, they would be entitled to free entry." (June 20, 1866, Island Pond.)

§ Colored glass, in long round pieces, intended for manufacture of buttons and imitation precious stones, does *not* come within this classification. (December 3, 1859, New York.)

‖ An article styled "gold-beaters' skin," but not made of the same material, nor adapted to the same purpose, was held to be dutiable as a manufacture of bladder. (Feb. 9, 1869, N. Y.)

¶ This embraces all skins which may be and commonly are converted into leather. (Dept. Let., February 21, 1845, Boston.)

** The provision of the Act of March 2, 1861, for "india-rubber, in bottles, slabs, or sheets unmanufactured," was held to include "*strips*" unmanufactured. (July 8, 1861, N. Y.)

727. Jet, *unmanufactured.* (1640.)
728. Joss-stick, or joss-light. (1641.)
729. Junk, old. (1643.)
730. Lava, unmanufactured. (1650.)
731. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life. (1655.)
732. Lithographic stones, not engraved. (1656.)
733. Loadstones. (1658.)
734. Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship timber, and ship planking. (1659.)
735. Macaroni and vermicelli. (2178, *b.*)
736. Magnets. (1662.)
737. Manuscripts. (1665.)
738. Marrow, *crude.* (1666.)
739. Marsh-mallows. (1667.)
740. Medals of gold, silver, or copper. (1669.)
741. Meerschaum, crude or raw. (1670.)
742. Mica and mica waste. (1671.)
743. Models of inventions* and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use. (1673.)
744. Moss, sea-weeds, and all other vegetable substances used for beds and mattresses. (1675.)
745. Newspapers and periodicals. (1210.)
746. Nuts, cocoa, and Brazil or cream. (1681.)
747. Oakum. (1684.)
748. Oil-cake. (1685.)
749. Oil, spermaceti, whale, and other fish oils of American fisheries,† and all other articles the produce of such fisheries. (1687.)
750. Olives, green or prepared. (1688.)
751. Orange and lemon peel, not preserved, candied, or otherwise prepared. (1689.)
752. Ores, of gold and silver. (1692.)
753. Palm nuts and palm-nut kernels. (1699.)
754. *a.* Paper-stock, crude, of every description, including all grasses, fibres, rags of all kinds,‡ other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and *fit only* to be converted into paper, and *unfit* for any other manufacture, (1700.)
b. And cotton waste, *whether for paper-stock or other purposes.* (1700.)
755. Parchment. (1374.)
756. Pearl, mother of. (1701)
757. Personal and household effects, not merchandise, of citizens of the United States dying abroad. (1704)
758. Pewter and britannia metal, old, and fit only to be remanufactured. (1706.)
759. Philosophical and scientific apparatus,§ instruments,‖ and preparations,

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* Machinery imported to be used experimentally and fit for use is not entitled to exemption from duty as "models of invention." (November 22, 1869, New Orleans.)
Models of a water-pressure engine imported for the purpose of instruction, etc., by the Massachusetts Institute of Technology, was held to be properly classified as "philosophical apparatus and instruments imported for the use of a seminary of learning." (March 19, 1870, A. P. R.)

† When whales are caught, and oil is manufactured by the crew of an American vessel, the oil is not subject to duty as the produce of foreign fishing, though owned and imported by persons in a foreign service. (U. S. *v.* Burdett, 2 Sum., 336.)

‡ "Forty per cent of woollen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (December 28, 1868, Rochester.)

§ The free entry, as a philosophical apparatus, of a machine for the manufacture of drain tile pipes, to be used to illustrate to students the manner of moulding drain tubes for farm use, and in making such tubes for the illustration of the effects of drainage on experimental farm of the University of Virginia, refused. (September 15, 1870, Prof. J. W. M.)

‖ This does not extend to musical instruments. (July 22, 1871, N. O.)
There is no law to authorize the free entry of bells and appurtenances, imported for the use of churches or other religious societies. (October 7, 1870, Rev. C. H.)

statuary, casts, of marble, bronze, alabaster, or plaster of Paris,* paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale. (1708.)

760. Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, *except medicinal seeds* not specially enumerated or provided for in this act. (1388.)

761. Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden. (1710.)

762. Platina, *unmanufactured.* (1712.)

763. Platinum, *unmanufactured*,† (1712.) and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses. (1713.)

764. Plumbago. (1714.)

765. Polishing-stones. (1715.)

766. Pulu. (1718.)

767. Pumice and pumice stone. (1719.)

768. Quills, prepared or unprepared. (1722.)

769. Railroad-ties, of wood. (1724.)

770. Rattans and reeds, *unmanufactured.* (1725.)

771. Regalia,‡ and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States. (1726.)

772. Root-flour. (1730).

773. Rottenstone. (1732.)

774. Sago, sago crude, and sago flour. (1735.)

775. Sauer-kraut. (1742.)

776. Sausage skins. (1743.)

777. Sea-weed, not otherwise provided for. (1745.)

778. Seed of the sugar-beet. (2191.)

779. Shark skins. (1749.)

780. Shells of every description, *not manufactured.*§ (1750.)

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* Includes plaster casts; but photographs and lithographs are *not* exempt under this clause. (October 25, 1871, Baltimore. Syn. Series, 943.)

† "This comprehends platina imported either in ingots or in the form of sheets used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; or generally to the substance platina in any shape or form not constituting an article suitable for use without further manufacture." (Tr. Reg., p. 581.)

‡ Does not embrace an altar lamp for a church (S. S., 1710.); nor a brass lecturn (S. S., 1826.). But see also S. S., 205, as to church medals and candelabra.

Dresses imported for "Sisters of Charity" who were nursing the soldiers in the hospitals of Philadelphia and elsewhere, were held to be dutiable. (September 24, 1864, N. Y.)

So of church organs (Dept. Let., November 7, 1864, Hon. T. O. Howe), and of cloth imported for a church or charitable association (Tr. Reg., p. 560), and gas fixtures for a church. (Tr. Reg., p. 571.)

So of a memorial tablet of marble and brass to be placed in a church. (November 29, 1869, Phila.)

Caen-stone font and six brass flower-vases for a church held dutiable. (March 12, 1870, Balt.)

An altar and appendages, a gift to an academy, held dutiable. (Dept. Let., December 5, 1864, Ursuline Academy, Alton.) Also painted windows for churches. (Tr. Reg., p. 579.) And bells for churches. (Tr. Reg. p. 554.) And a clock imported for the tower of a cathedral. (February 28, 1866, Archbish. S.) And candlesticks, church ornaments, etc. (June 28, 1866, Rev. J. B.) So also of glass intended to be used for constructing a telescope for a seminary of learning; but held, that a finished telescope, imported for that purpose, would be free. (Tr. Reg., p. 571.)

A marble altar with statuary carved thereon, and imported for a convent, refused free entry as not embraced in the term "statuary" in this clause, but dutiable as a manufacture of marble. (April 4, 1871, N. Y.)

Paintings on glass, for churches, free. (January 25, 1870, N. Y.)

The term "Regalia," as used in this clause, was, September 30, 1864, ruled by the department to be "confined to articles worn on the persons of priests and others officiating, or used by hand in the performance of their ceremonies." A silver communion service imported for a church was held to be exempt as "regalia." (September 1, 1869, N. Y.)

This term does not include brown frieze cloth still in the piece, though designed for the manufacture of priests' gowns, but is limited as above. (August 25, 1868, Rev. Wm. S.)

Nor cords with tassels for trimming altars or pulpits. (Jan. 3, 1870, Port Huron.)

But contra as to *altar* cloths. (June 25, 1870, Balt.)

§ Shells imported as articles of merchandise for sale, and that have undergone any process of manufacture by polishing or cutting, are liable to duty at 35 per centum. (August 28, 1865. R. W.)

781. Shingle-bolts and stave-bolts, provided that heading-bolts shall be held and construed to be included under the term stave-bolts. (1751.)
782. Handle-bolts. (2188.)
783. Shrimps, or other shell-fish. (1752.)
784. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way. (1753.)
785. Silk cocoons, and silk waste. (1753.)
786. Silk-worms' eggs. (1754.)
787. Skeletons, and other preparations of anatomy. (1755.)
788. Skins, dried, salted or pickled. (1756.)
789. Snails. (1757.)
790. Soap-stocks. (1758.)
791. Sodium. (1068, or 1334.)
792. Sparterre, for making or ornamenting hats. (1759.)
793. Specimens of natural history,* botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale. (1760.)
794. Spunk. (1761.)
795. Spurs and stilts used in the manufacture of earthen, stone, or crockery ware. (2189.)
796. Straw, *unmanufactured.* (1765.)
797. Sugar of milk. (1768.)
798. Sweepings of silver and gold. (1769.)
799. Tamarinds. (1771.)
800. Tapioca, cassava, or cassada. (1772.)
801. Tea. (1773.)
802. Tea plants. (1774.)
803. Teasels. (1775.)
804. Teeth, *unmanufactured.* (1776.)
805. Terra alba, aluminous. (1777.)
806. Terra japonica. (1778.)
807. Tin ore, bars, blocks, or pigs, grain or granulated. (1780.)
808. Tonquin, Tonqua, or Tonka beans. (1781.)
809. Tortoise and other shells, *unmanufactured.* (1782.)
810. Turtles. (1785.)
811. Types, old, and *fit only* to be remanufactured. (1786.)
812. Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking canes. (1787.)
813. Vellum. (1447.)
814. Wafers, unmedicated. (1791.)
815. *a.* Wearing apparel, in actual use,† and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. (1793.)
b. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale. (1793.)

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* This does not embrace wild animals. The term "specimens of natural history," comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals. (T. R., p. 554.)

† Must have been in actual use by the persons or families owning them for at least one year, and not intended for any other persons or for sale. Must also be accompanied by the owner. (Tr. Reg., pp, 571, 600, also August 9, 1866, Galveston; and September 23, 1869, F. M. E.)

Or arrive within a reasonable time before or after his arrival. Five or six months cannot be considered a reasonable time. (October 24, 1868, Philadelphia.)

"Clothing or wearing apparel, or personal ornaments accompanying persons arriving in the United States, cannot be admitted free of duty, unless it appear by declaration of the party, under oath, that they have been in his or her actual use." (Tr. Reg., p. 560.)

"Such exemption of wearing apparel cannot be without limit as to the character and quantity of the articles which are to be admitted to free entry; and it is for the Department or its officers to determine

816. Whalebone, *unmanufactured.* (1794.)

817. Woods, poplar, or other woods, for the manufacture of paper. (1797.)

818. Woods, namely, cedar, lignumvitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured. (1798.)

819. *a.* Works of art, painting,* statuary,† fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister

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whether articles for which exemption is claimed are entitled thereto under a reasonable construction of the law.

"The rule by which the Department usually determines the dutiable or free character of wearing apparel in such cases is as follows:

"1st. Did the owner visit the foreign country for the purpose or with the direct intention of purchasing the article or articles?

"2d. Were the articles intended for the sole use of the person purchasing the same?

"3d. Was such purchase actually necessary for the health or comfort of the person or persons purchasing the same?

"These questions must be answered under oath." (September 25, 1871, J. R. W.)

This embraces a carriage, wagon, sleigh, and harness used abroad by one immigrating into the United States, and to be used by himself here. (June 3, 1862, Oswego; and September 23, 1868. Bost., but see S. S., 2036.)

Personal effects must accompany the person "arriving." (Dept. Let., May 11, 1865, Mrs. J. W. B. See also October 21, 1871, E. S. C. Syn. Ser., 939.)

Must have been in actual use abroad or in the United States by the persons owning them, prior to the shipment from the foreign port. (Tr. Reg., p. 600; and August 9, 1866, Galveston; and October 5, 1866, T. S.)

"Duty must be demanded on all watches but *one* brought into the United States by a single passenger. Seizure should be made only upon denial by the passenger that he has any other, or upon a false statement of the number in his possession. If all the watches are old, the passenger may choose the one to be treated as personal effects. If some are old and some new, the new are to be included among those to be treated as subject to duty." (July 14, 1868, N. Y.)

"An ambrotype, including not only likenesses of the owners, but pictures of sundry accessories, including a landscape of a foreign country, was held not to be entitled to free entry, but to have been properly subjected to duty of twenty per centum." (July 10, 1865, J. W. S.)

Iron safes, such as are used in an office or store, are not entitled to free entry as immigrants' effects. (September 28, 1868. Boston.)

"The law authorizing the admission of tools of trade is limited; it does not cover machinery or any article to be worked by any other than manual power and is restricted as to numbers, quantity, and value, to what is considered reasonable for the actual use of the person to whom they belong." (January 17, 1865, D. R.; also Circular, June 17, 1846.)

Wagons, harness, and other farming implements, whether old or new, in reasonable amount, accompanying an immigrant, and to be used by him, and not for sale, may be admitted free of duty. (June 27, 1864, Rochester; also August 3, 1868; and May 5, 1869. Syn. Series.)

Horses are not exempt from duty under this clause. (August 3, 1868, J. R. I.)

Nor steam-dredges and tenders. (August 6, 1868, Ogdensburg.)

A "French plate glass," taken from the United States to Canada, to be used in the theatrical exhibition of spectral illusions, is not entitled to free entry on reimportation as a "tool of trade," but preserves intact its distinctive character as "plate glass." (February 5, 1864, Hon. R. E. Fenton; and February 1, 1864, J. W.)

Paintings of an American artist returning from abroad, will be admitted free of duty, as effects appertaining to his profession. (Tr. Reg., p. 579.)

Architectural books bought abroad by a person for use in his profession, are exempt from duty under this section, as professional books of persons arriving in the United States. (June 30, 1868, Portland.)

This provision was also held to embrace a buggy and cutter, which had been actually used by a practicing physician in Canada, and which he intended to use on emigrating to the United States. (February 19, 1868, Buffalo.)

But not a team of horses and wagon purchased in Canada by a resident of the United States temporarily visiting that country on business, although afterwards used there. (May 28, 1872, Detroit. Syn. Series, 1133.)

"The Department holds that persons visiting a foreign adjacent territory, and then returning to the United States, cannot be considered as '*persons arriving in the United States;*' and this opinion has been strengthened by a recent decision of the court to the same effect." (November 6, 1866, L. W. T.)

Wax models and natural preparations illustrating the various departments of anatomy, physiology, pathology, etc., used abroad for two years professionally by a physician, and imported for the same use by him here, held to be free under this clause. (October 25, 1869, Philadelphia.)

Eighty-eight cases of anatomical models and specimens of medical preparations, brought to New York by a medical doctor, for the purpose of establishing an anatomical museum, were held not to be exempt from duty under this clause, as well because of the large quantity as the purpose of their importation. (March 19, 1870, L. J J.)

Certain wood blocks and stereotype printing materials, arrived with the owner at New York, from England, admitted free as "implements of trade," on the usual affidavit. (April 4, 1870, N. Y.)

Wagons, harness, etc., imported by a circus company, are not implements of trade of an immigrant arriving in the United States, and are, therefore, dutiable. (January 11, 1871, N. Y.)

A lay figure of an artist in use over a year, is exempt from duty under this clause as a "professional implement." (July 14, 1871, Baltimore.)

* Frames of such paintings are exempt from duty only when they are of inconsiderable value, and obviously designed only for the preservation of the painting from injury during its transportation. (Tr. Reg., 1857, p. 578.)

Portraits "done in silk" are not to be considered "paintings," within the meaning of the law. (Ibid., p. 581.)

† Vases adorned with figures, constituting their chief value, cannot be considered "statuary." (Ibid., p. 589.)

Nor can a pedestal, the work of an American artist abroad, which is neither surmounted nor accompanied by statues or figure, but designed for statuary made in the United States. (December 17, 1869, N. Y.)

But in case of an importation of a marble monument, composed of several pieces of statuary, entitled to free entry as the work or production of an American artist, the base or pedestal is also exempt from duty when imported with the statue, it being shown that the entire work is that of an American artist residing abroad. (October 27, 1871, N. Y.)

Stereoscopic negatives of views taken in Venezuela and New Grenada by an American, not being either paintings or statuary, are not entitled to free entry under this act. (S. A. F., May 9, 1870. Syn. Series, 659.)

819. of the United States indorsed upon the written declaration of the artist; (1799.)
b. Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions, or to any State, or to any municipal corporation; (1800.)
c. Or religious corporation or society.* (1349.)

820. Yams. (1803.)

821. Zaffer. (1805.)

822. SEC. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; (908.)

822*b*. And if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty;† (908.)

823. And on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. (908.)

824. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates:

825. *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.

826. SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a *duty equal to the tax* imposed by the internal-revenue laws upon such articles. (909.)

827. SEC. 2501. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty *shall not apply* to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States. (911.)

828. SEC. 2504. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period

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* The regulations issued May 25, 1867, under the original act, are as follows:

"The individual or association of individuals importing any object of art for presentation as a gift to the United States Government, or to any State, county, or municipal government, is required to make an application in writing to the Department, requesting such free entry, which shall contain a description of the work of art imported, and the name of the branch of the United States Government, or of the State, county, or municipal government, to which the presentation is intended to be made; such application to be accompanied by a letter, or other evidence, from the chief officer of the branch of the United States Government, or of the State, county, or municipal government, signifying the acceptance of such work of art as a gift."

† According to the decisions of the United States courts, the provisions of paragraphs 822 and 822*b*, reproduced from the 20th section of the Act of August 30, 1842, are "not designed to levy duties, but to check fraudulent evasions." (Stewart *v.* Maxwell, 16 How., 150.) Their effect was not to impose a duty on an article not provided for in the schedule of this act, or a different duty; but they simply give a rule of construction, to determine under what schedule a given article shall be ranged for the purpose of charging duty. (Marlot *v.* Lawrence, 1 Blatch., 608.) *They apply, however, only in cases where an article has not been specially provided for in this act.* (Lottimer *v.* Lawrence, ibid., 613.) But an article not enumerated by name in this act, does not come under the section which provides for non-enumerated articles (post 837-8), provided it so resembles some enumerated article in quality, material, or use, as to be governed by the above provisions of paragraphs 822 and 822*b*. (Ross *v.* Peaslee, 2 Curt. C. C., 499.)

These provisions merely determine the *rate* at which duties shall be levied *on unenumerated articles which are dutiable* by the law, and does not authorize the transfer of an article from the unenumerated to the free list. (December 15, 1858, N. Y.)

of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, *free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house;* but under such regulations as the Secretary of the Treasury may prescribe. (1807.)

829. SEC. 2505. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being *unmanufactured* in whole or in part, *which is now admitted* into the ports of the United States *free of duty, shall continue to be so admitted* under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (1808.)

830. SEC. 2506. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being *unmanufactured* in whole or in part, and *having paid the same taxes* as other American lumber on that river, shall be admitted into the ports of the United States *free of duty*, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (1809.)

831. SEC. 2507. Machinery *for repair* may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also *limiting* all bonds to a period of time of *not more than six months* from the date of the importation. (1811.)

832. SEC. 2508. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted *free of duty*, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be reexported within six months after such importation. (1812.)

833. SEC. 2509. All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith *for permanent exhibition* at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, *shall be admitted free of duty*, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act. (2264.)

834. SEC. 2510. All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and

Pacific ports of the United States, after the passage of this act, *may be imported in bond* under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, *no duties shall be paid thereon.* But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, *except* upon the payment to the United States of the duties on which a rebate is herein allowed: (1813.)

834*b* *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

835. SEC. 2511. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade *may be withdrawn* from bonded warehouses *free of duty*, under such regulations as the Secretary of the Treasury may prescribe. (1814.)

836. SEC. 2512. That *no duty* shall be levied or collected on the importation of peltries brought into the territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, *unless* the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid. (1815.)

837. *a.* SEC. 2513. There shall be levied, collected, and paid on the importation of ALL *raw or unmanufactured articles*, not herein enumerated or provided for, a duty of *ten per centum* ad valorem;

b. And ALL *articles manufactured*, in whole or in part, not herein enumerated or provided for, a duty of *twenty per centum* ad valorem.

838. SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section:

839. *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section. (900.)

840. SEC. 2492. Whoever, being an officer, agent, or employé of the Government of the United States, shall knowingly aid or abet any person engaged in violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labor for not more than ten years, or both. (Rev. Stat., Sec., 1785.)

841. SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be con-

ducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error. (901.)

842. SEC. 2494. The importation of neat cattle, and the hides of neat cattle from any foreign country into the United States *is prohibited: Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. (902.)

843. SEC. 2495. Any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court. (904.)

844. SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, *which shall copy or simulate the name or trade-mark of any domestic manufacture*, shall be admitted to entry at the custom-houses of the United States, *unless* such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks *may require his name and residence and a description of his trade-marks to be recorded* in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, *and may furnish to the department fac-similes of such trade-marks;* and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs. (905.)

845. SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, *except* in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, *shall be forfeited* to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be *liable to be seized*, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws. (906.)

846. SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States. (907.)

847. SEC. 7. That sections *twenty-nine hundred and seven and twenty-nine hundred and eight*, of the Revised Statutes of the United States, (1869–70.) and section *fourteen* of the act entitled "An act to amend the customs revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, (2156.) *be, and the same are hereby, repealed*, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable:

848. *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of *any material or form* designed to evade duties thereon, or designed for use otherwise, than in the bona-fide transportation of goods to the United States, the same shall be subject to *a duty of one hundred per centum ad valorem* upon the actual value of the same.

SEC. 8. That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

849. SEC. 2841. Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

OATH OF CONSIGNEE, IMPORTER, OR AGENT.

850. I, ——— ———, do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received, of goods, wares, and merchandise imported in the ———, whereof ——— ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all cost for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

OATH OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

851. I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof —— —— is master ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods,

wares, and merchandise, including all cost of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

OATH OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

852. I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

853. SEC. 9. If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, *cannot be ascertained* to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, *it shall then be lawful* to appraise the same by ascertaining the *cost or value of the materials* composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and *in no case* shall the value of such goods, wares, and merchandise be *appraised at less than the total cost or value thus ascertained.*

854. SEC. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, *except* as otherwise provided in this act, shall be subjected to *no other duty* upon the entry thereof for consumption than if the same were

imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be *entitled to a refund of the difference*, between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

855. SEC. 11. Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof. (1806.)

856. SEC. 12. That in respect of all articles mentioned in Schedule E of section six of this act, (235 to 244.) this act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three.

857. SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act *shall not affect* any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws *shall continue and may be enforced* in the same manner as if said repeal or modifications had not been made; nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof.

858. Any offences committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

859. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, *shall not be affected thereby;*

860. And all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

INTERNAL REVENUE SECTION.

861. SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof:

862. On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand;

863. On cigarettes weighing not more than three pounds per thousand, fifty cents per thousand;

864. On cigarettes weighing more than three pounds per thousand, three dollars per thousand:

865. *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the

reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars.

866. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

March 3, 1883.

(U. S. Statutes at Large, Vol. XXII., p. 566.)

Chap. CXXXII.—*An Act making Saint Vincent, in the State of Minnesota, a port of entry in lieu of Pembina, in the Territory of Dakota.*

867. That Saint Vincent, in the State of Minnesota, be, and is hereby, created the port of entry for the collection district of Minnesota, in place of Pembina, in the Territory of Dakota; that from and after the date of the passage of this act Pembina shall cease to be a port of entry of the United States; that the collector of customs for the collection district of Minnesota shall reside at Saint Vincent; and section twenty-five hundred and ninety-five and twenty-five hundred and ninety-six of the Revised Statutes are hereby amended accordingly.

PART III.

SCHEDULE OF DUTIES

ON

IMPORTATIONS INTO THE UNITED STATES,

UNDER EXISTING STATUTES.

EXPLANATION OF ABBREVIATIONS AND REFERENCES.

+ +, not otherwise provided for.
+ + +, not specified nor otherwise provided for.
A. or Am., American.
add., additional.
add. dty., additional duty.
artfl., artificial.
alb., albata or German silver.
alc. pfy., alcoholic perfumery.
arts. Am. prod., articles the production of the United States.
btms., bituminous.
ch. comp., chief component.
ch. v. or ch. val., chief value.
chg. tbco., chewing tobacco.
chem., chemical or chemistry.
cls., classification.
com., commissions.
comp., component, composed of, or composition.
contg., containing.
cop., copper.
cos., cosmetic.
C., cotton.
cr., crude.
ct., cts., cent or cents.
cut., cutlery.
dty., duty.
dec. int., declaration of intention.
dsc., discriminating.
dist. spts., distilled spirits.
dr., drug or drugs.
dtbl., dutiable.
emb., embroidery, embroideries. or embroidered.
e. w., earthen ware.
ess., essential, or essence.
exc., except.
exp., exported, exports, or exportation.
ext., extract.
F., flax.
fl., flannel.
fild., filled.
fls., flowers.
frn., foreign.
f. o. b., free on board.
grd., ground.
gl., glass.
G., gold.
gds., goods.
hdkfs., handkerchiefs.
im., imitation.
imm. tr., immediate transportation.
impt., imported, importations, or imports.
I., iron.
J., jute.
ld., lead.
lr., leather.
L., linen.
M., mohair.
mat., material, or materials.
med., medicinal.
mer. v., merchantable value.
met., metallic, or metal.
mf., manufacture.
mfd., manufactured.
mfg., manufacturing.
mfr., manufacturer.
mfs., manufactures.
min., mineral.
pat. med., patent or proprietary medicines.
pr. met., precious metal.
pf. gal., proof gallon.
pfy., perfumery.
ptd. mat., printed matter.
pr. in., principal ingredient.
pr. or prep., prepared, or preparations.
pr. stones., precious stones.
pps., purposes.
prsvd., preserved.
ptg., painting.
ptgs., paintings.
ptly., partly, or partially.
pulv., powdered, or pulverized.
regs., regulations.
ref'd, refined.
re-impt., reimported.
rtd., returned.
S., silk.
sim., similitude.
sm. tbco., smoking tobacco.
sp. imp't., specially imported.
sp. pps., specific purposes.
sp'd, specified.
spts., spirits.
st., steel.
sub., substance.
sv., silver.
tr., transportation, or transit.
undv., undervaluation.
unenm., unenumerated.
ungrd., unground.
unmfd., unmanufactured.
v., vide, or see.
val., or v'd, valued.
veg. sub., vegetable substance.
vsl., vessel.
W., wool.
w. g., wire gauge.
w. h., warehouse.
wln., woollen.
wstd., worsted.
S. S., Synoptical Series of Treasury Decisions.
T. D., Miscellaneous Treasury Decisions at the end of this volume.
T. R., Treasury Regulations of 1857.
R. R., Revised Regulations of 1869.
Rgs., Treasury Regulations of 1874.

Initial letters or syllables, not above defined, are sometimes used to avoid repetitions of the same title or leading word in the same paragraph.

The numbers refer to paragraphs in Part II., and the dates to decisions of the Department not in the S. S.: in connection with which, also, the *ports*, to the collector of which, respectively, the letters were addressed, are indicated. Individual correspondents are referred to by their initials.

A.

Per ct.

Abelones,* or abelone meat, (837, April 26, 1871, San Fr.) 20

Abortion, importations to cause, prohibited, (839-40.)

Absinthe, (313.) $2 per proof gallon. In bottles, 3 cts. in add. on each bottle, (310.)

Acacia Farneriana, called "divi-divi," (689, S. S., 4371.) Free.

Per ct.

Acacia, Gum, or Gum Arabic, cr., (636.) Free.
Same, not altogether cr., (94.) 10

Academies.† Books, maps, and charts, (not more than two copies in any one invoice,) regalia, gems, statues, and specimens of sculpture, *sp. impt.* in good faith, for the use or by the order of any college, academy, school, or seminary of learning, (660, 771.) Free.

Philosophical and scientific apparatus,‡ instru-

* Univalve mollusks found on the coasts of South California, and dried and imported by the Chinese for food.

† The term "books" includes pamphlets and tracts, (S. S., 2354.)

‡ Photographs and lithographs for educational institutions are not free, (S. S., 943, 2707.) Nor are magic lanterns and slides, imported for Sunday-schools, (S. S., 2792.)

	Per ct.
ments, and preparations,* statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, *sp. impt.* for the use of, or of any institution or society incorporated or established for philosophical, educational, scientific, or literary pps., or encouragement of the fine arts, and not for sale, (759.) Free.	
Accordeons, (469.)	25
Acetates.	
Ammonia, (92.)	25
Baryta, (92.)	25
Copper, (92.)	25
Iron, (92.)	25
Lead, brown, (53.) 4 cts. per lb.	
white, (54.) 6 cts. per lb.	
Lime, (92.)	25
Magnesia, (92.)	25
Potassa, (92.)	25
Soda, cr. or ref'd, (92.)	25
Strontia, (92.)	25
Zinc, (92.)	25
Acetone, (103, 822, S. S., 3493.) $2 per gal. for the alcohol in it and	25
Achate stones or agates cut and polished on one side, (837, S. S., 3800.)	20
Acids:	
Acetic, acetous or pyroligneous, not over 1.047 specific gravity, (12.) 2 cts. per lb.	
Same, over 1.047 specific gravity, (12.) 10 cts. per lb.	
Arsenious, (594.) Free.	
Benzoic, (594.) Free.	
Boracic, commercial, (43 *a.*) 4 cts. per lb.	
pure, (43 *a.*) 5 cts. per lb.	
Carbolic, as a disinfectant, (837, S. S., 471.)	20
for chemical or mfg. pps., (594.) Free.	
dry or other, med., (594.) Free.	
liquid, (594.) Free.	
Chromic, (47.)	15
Citric, (13.) 10 cts. per lb.	
Cresylic, so-called, same as liquid carbolic, (S. S., 3980.) Free.	
Gallic, (594.) Free.	
Hydric, (594.) Free.	
Muriatic, (594.) Free.	
Nitric, (594.) Free.	
Nitric, not chemically pure, (594.) Free.	
Oxalic, (594.) Free.	
Picric and Nitro-picric, (594, Sept. 23, 1868, N. Y.) Free.	
Pyrogallic, (594.) Free.	
Rosolic, so styled, or aurine, (594, S. S., 4514.) Free.	
Salicylic, (594.) Free.	
Succinic, (594.) Free.	
Sulphuric, fuming, (Nordhausen,) (594.) Free.	
Sulphuric, other, (594.) Free.	
Tannic, (109.) $1 per lb.	
Tartaric, (14.) 10 cts. per lb.	
used for chemical pps., + + +, (594.) Free.	
used for medicinal pps,, + + +, (594.) Free.	
used for mfg. pps., + + +, (594.) Free.	
carboys containing, + +, (133,) in addition to duty on contents.	30
Aconite, root, leaf, and bark, (497.) Free.	
Acorn coffee, (290.) 2 cts. per lb.	
Acorns, powdered, (290, Nov. 17, 1863, Balt.) 2 cts. per lb.	
Acorns, raw or prepared, (290.) 2 cts. per lb.	
Actors' costumes, actual use abroad not required, (S. S., 4721.)	
Actors' effects, free entry under 815 limited to those intended for the personal use of the party bringing them, (S. S., 4686.)	
Adamantine spar, as Emery, (426, T. R., pp. 565, 586.) 1 ct. per lb.	
Additional duty for undv. of part of impt., (S. S., 3299, 3346.)	
Adhesive felt, for sheathing vessels, (696.) Free.	
Adhesive plasters or salves, patent or proprietary, (99.)	50
other med., (93.)	25
Adiantum, a cr. dr., (1262.)	20
Advertisements, obscene, impt. prohibited, (839.)	
Adzes, steel mfs., + + +, (216.)	45
Aerophanes, silk veil goods, (383.)	50
African fibre, for beds, unmfd., (744.) Free.	
Agaric, cr., (636.) Free.	
Agate, so-called, but really cr. onyx, (480, S. S., 4842.)	10
Agate balls, fit for toys, (425, S. S., 3264.)	35
other, and hooks, (837, Aug. 8, 1871, N. Y.)	20
mortars, as stoneware, (127, T. R., p. 553.)	55
Agates, or achate stones, cut into pr. stones, but not set, (480.)	10
same, cut and polished on one side, (837, S. S., 3800.)	20
cut for bookbinders, (837, Aug. 8, 1871, N. Y.)	20
unmfd, (596.) Free.	
Agriculture, Department of, plants, trees, shrubs, roots, seed cane and seeds impt. for or by U. S. bot. garden, (761.) Free.	
Alabaster statuary and ornaments, (394.)	10
Albata, or German silver, unmfd, (185.)	25
Albumen, in any form or condition, (496.) Free.	
Albumen paper for photography, (392, S. S., 5302.)	25
Album boxes, glass ch. val. + + +, (143, S. S., 2569.)	45
Albums, photograph, of leather and paper, as lr. mfs., + + +, (463, S. S., 1177.)	30
Same, unbound, as paper mfs., + + +, (388 S. S., 1734.)	15
Same, with covers of silk plush as ch. val., (383, 823, S. S., 5590.)	50
Albumen solution, liquid, (837, S. S., 3701.)	20
Alcoholado, so-called, (312, S. S., 1718.) $2 per pf. gal.	
in bottles, (310.) 3 cts. add. dty. per bottle.	
Alcohol, all + +, (311, June 18, 1866, A. C. B., $2 per pf. gal.	
containing 94 per cent. anhydrous alcohol, (102.) $2 per gal.	
dist. spirits, containing 50 per cent. anhydrous alcohol, (101.) $1 per gal.	
Alcoholic compounds, + + +, (103.) $2 per gal. for the alcohol contained therein, and	25
perfumery, including Cologne water, (100.) $2 per gal. and	50
add. dty. on bottles under 133-4-6.	
Ale in bottles or jugs, (316.) 35 cts. per gal.	
in casks, or other than in bottles or jugs, (316.) 20 cts. per gal.	
in casks, no allowance for space occupied by hops, (S. S., 3905.)	

* This includes samples of chemical and pharmaceutical preparations imported for a college of pharmacy, (S. S., 2311,) and chemical salts and preparations for college laboratories, (S. S., 2802.)

Per ct.

Ale, add. dty. on glass bottles, (133–4–6.)
gauge of, (S. S., 3537, 3564.)
ginger, no separate duty on bottles, (317.) 20
Alizarine, natural or artificial, (595.) Free.
Alkaline silicates, all + +, (76.) ½ ct. per lb.
Alkalies, alkaloids, and oils, all preparations known as, and all combinations thereof, + +, (92.) 25
Alkanet root, cr., (636.) Free,
Alkekengi, cr., (636.) Free.
Alloys, used as substitutes for steel tools, (177 *b.*)
val. not over 4 cts. per lb. 45
val. over 4 and not over 7 cts. 2 cts. per lb.
val. over 7 and not over 10 cts. 2¾ cts. per lb.
val. over 10 cts. 3¼ cts. per lb.
Alloys of metal, lead ch. val., (189, 823.) 2 cts. per lb.
of which nickel is the element of ch. val., (192) 15 cts. per lb.
Almonds, in shell, (303 *a.*) 5 cts. per lb.
shelled, (303 *a.*) 7½ cts. pr. lb.
Almond oil, (555.) Free.
shells, (837.) 10
Aloes, gum, cr., (636.) Free.
not altogether cr., (94.) 10
Alpaca hair, val. at last port or place whence exp. to the U. S., excluding charges at such port, at not over 30 cts. per lb. (358 *a.*) 10 cts. per lb.
val. over 30 cts., (358 *b.*) 12 cts. per lb.
mfs. of, or of goat hair, are dtbl. at same rates as those of worsted of like description.
Alum, in crystals, or ground, or otherwise, (32.) 60 cts. per 100 lbs.
patent and substitute, (32.) 60 cts. per 100 lbs.
Alumina, and sulphate of, (32.) 60 cts. per 100 lbs.
Aluminium, or aluminum, (639.) Free.
Aluminum, leaf-, in books, (216, S. S., 5298.) 45
Aluminous cake, (32.) 60 cts. per 100 lbs.
Amber beads and gum, (640.) Free.
Amber bead crosses set in metal for jewelry, (459, 822, S. S., 3389.) 25
for necklaces, beads strung on thread, (640, S. S., 3389.) Free.
oil, cr., or rectified, (556.) Free.
Ambergris, (498.) Free.
oil, (557.) Free.
American artists: paintings, statuary, fountains, and other works of art, the production of. * But the fact of such production must be verified by the certificate of a Consul, or Minister of the United States, indorsed upon the written declaration of the artist, (819. See, also, rule as to, S. S., 3942.) Free.
artists, works of, exp. and re-impt., entered as Am. products, (649 *a*, S. S., 3040.) Free.
bags, exp. filled with leather mfd. in U. S., and returned empty, under regs., (649 *a.* S. S., 3198.) Free.
Same, exp. filled with frn. dyewood, grd. in the U. S., dtbl. on re-impt., (S. S., 3511.)

Per ct.

American bottles exp. empty and rtd. filled with palm oil, *not free* under 649 *a*, (S. S., 4953.)
barrels, exported, filled with domestic petroleum,† and returned empty, under regulations, (648.) Free.
car-wheels, worn-out, re-impt., (649 *a*, S. S. 4239.) Free.
citizens dying abroad, personal and household effects of, not merchandise, (757.) Free.
fisheries, spermaceti, whale and other fish-oils, and all other articles the products of such fisheries, (749.) Free.
lard barrels, exp. filled with domestic products and rtd. empty. No dec. int. to return required, (S. S., 4572.)
lumber. sawn in N. B., by aliens, *not* free under 829, (S. S., 4300.)
mfs., to wit: casks, barrels, carboys, bags, and other vessels, exported, filled with American products, or exported empty and returned filled with foreign products, including shooks, when returned as barrels or boxes, (649 *b.*) identity proved under regulations, (649 *c.*) and on which all internal tax due shall be proven to have been paid before exportation and not refunded, (649 *d.*) Free.
paper, printed on and re-impt., dtbl., (S. S., 3065.)
products and mfs. when exported and brought back in same condition, under regulations, (649 *a.*) Free.
spools exp. filled and rtd. empty, *not* free under 649 *a.* (S. S., 4976.)
vessels and railroad cars, repairs and equipment of, in a foreign country, dtbl. (See provisions for, 2040. Part I.)‡
vessels, foreign products needed for repair of, when they may be withdrawn from warehouse, free of duty, (834.)
Amethysts, not set, (480.) 10
Ammonia, acetate of, (92.) 25
anhydrous, liquefied by pressure, (33.) 20
aqua, or water of, (34.) 20
carbonate of, (36.) 20
muriate of, or sal ammoniac, (35.) 10
sulphate of, (37.) 20
Ammoniacum, grains of, cr., (636.) Free.
not cr., (94.) 10
Amomum, or grains of paradise, cr., (636.) Free.
not cr., (94.) 10
Amylic alcohol, or fusel oil, (112.) 10
Amyl of oxyd, so-called, (114, S. S., 1129.) $2.50 per lb.
Anatomical preparations, (787.) Free.
specimens, models, or imitations of, in papier maché, (472, S. S., 1767.) 30
manikin of papier maché, (472, S. S., 3831.) 30
Anchovies and sardines in tin boxes, (281 *a.*) as follows: whole boxes, not over 5 inches long, 4 wide, and 3½ deep. 10 cts. each.

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* This includes copies actually made by American artists of the productions of other American artists, (S. S., 2318.)

† American petroleum barrels do not forfeit their right of free entry, under 648, for being re-coopered abroad, (S. S., 3810.)

‡ Grain bags of foreign production and manufacture, which, under Department's ruling of November 28, 1871 (not published in Synopsis), are exempted from payment of duty as part of the equipment of the vessel, cannot be transferred from the vessel to which they belong to another vessel, without being first entered and subjected to the payment of duty. (January 2, 1874, N. O., Syn. Ser., 1749.)

Per ct.

Anchovies and sardines (*continued*):
half boxes, not over 5 inches long, 4 wide, and 1⅝ deep. 5 cts. each.
quarter boxes, not over 4¾ inches long, 3½ wide, and 1¼ deep. 2½ cts. each.
The same in any other form, (281 *b*.) 40
Anchovy sauce, or paste, in bottles, (284, S. S., 3492.) 35
additional duty on bottles.
Anchors, or parts thereof, (163.) 2 cts. per lb.
Andirons, cast-iron, (157.) 1¼ ct. per lb.
Angelica root, cr., (636.) Free.
Angora goats, sp. impt. for breeding pps., (642 *a*.) Free.
hair, as wool of class 2, (358.)
Angora goat-skins, raw, without the wool, unmfd, (719 *b*.) Free.
Aniline, arseniate of, (602.) Free.
dyes, as coal-tar dyes, (82.) 35
oils, cr., (559.) Free.
paste or pulp, not dyes, (837.) 20
paste, so-called, but really colors, (82, S. S., 2810.) 35
residuum, as aniline dye, (92, S. S., 3913.) 35
salts, (605.) Free.
Animal carbon, fit for fertilizing only, (504.) Free.
manures, (505.) Free.
Animals, integuments of, + + +, (655.) Free.
brought into the United States temporarily for not over 6 months, for exhibition or competition, offered by any agricultural or racing association, under regs., (641.) Free.
living, excepting leeches, birds, fowls, and others specified, and comprehending all other living bodies endowed with sensation and power of motion, and + + +, (252, Oct. 30, 1866, A. & Co., and S. S., 1098.) 20
portions of, dried, but unmfd, for glue stock, (511.) Free.
sp. impt. under regs. for breeding pps.,* (642 *a*.) Free.
teams of, including their harness and tackle, and the wagons, or other vehicles actually owned by persons immigrating with their families, and in actual use for the purpose of such immigration under regs., (642 *b*.) Free.
Anise seed, (760.) Free.
oil, or anise seed oil, (558.) Free.
Annotto or Annotta, (499.) Free.
all extracts of, (499.) Free.
seed, (760.) Free.
Anodyne, Hoffman's, (107.) 30 cts. per lb.
Anodynes, proprietary, (99.) 50
Anthoss oil, (581.) Free.
Anthracite coal, (673.) Free.
shale, (417, S. S., 5308.) 75 cts. per ton. of 28 bu. of 80 lbs. each.

Per ct.

Anti-fouling comp. for painting ships' bottoms, (87, S. S., 4973.) 25
Antimony as regulus or metal, (195.) 10
ground, (837, S. S., 5473.) 20
ore, cr., sulphide of, (600.) Free.
Antiquarian paper, (392 *b*.) 25
Antique armor, modern imitations of, of metal, (216, S. S., 1700.) 45
oil, (92.) 25
Antiquities, collections of,† (669.) Free.
Ants' eggs, baked, (837, S. S., 4157.) 10
Anvils, (163.) 2 cts. per lb.
Appraisements,‡ when market value cannot be ascertained directly, how to proceed, (853.)
Apatite or rock phosphate, (597.) Free.
Apparatus, life-saving, sp. impt. by life-saving societies, (731.) Free.
philosophical, (475.) 35
Apparel, to wit, cloaks and other outside garments for ladies and children, wholly or ptly. of wool, wstd. or hair, (not knit,) (367.) 45 cts. per lb. and 40
wearing, of all kinds + + +, wholly or ptly. of wool, worsted, or hair, except knit goods, (366.) 40 cts. per lb. and 35
Appollinaris mineral water, (622, S. S., 5115.) Free.
Apple butter, (284. 35
Apples, (704.) Free
Aqua ammonia, (34.) 20
fortis or nitric acid, (594.) Free.
Arabic, gum, cr., (636.) Free.
other than cr. (94.) 10
Arctic shoes, part wool, (367.) 45 cts. per lb. and 40
Archill, in the weed or liquid, (550.) Free.
Argal or Argol, or cr. tartar, (519.) Free.
Argentan, albata, or German silver, unmfd., (185.) 25
mfs. of, (216.) 45
Armenian bole, (215, S. S., 3342.) 20
cosmetic, (99.) 50
Armor of metal, (216.) 45
Arms, fire-, + + +, (202.) 25
side-, (207.) 35
sporting breech-loading shot-guns, and pistols of all kinds, (203.) 35
Aromatic cachous, (99.) 50
Arrack, (313.) $2 per pf gal.
in bottles, (310.) 3 cts. in add. on each bottle.
Arrowroot, (644.) Free.
flour or starch, (269, S. S., 3385.) 2½ cts. per lb.
Hawaiian, (Pt. I., 2374.) Free.
Arseniate of aniline, (602.) Free.
Arsenic, (599.) Free.
metallic, or cobaltum crystals, (610.) Free.
sulphide of, or orpiment, (601.) Free.
Arsenious acid, (594.) Free.
Art, works of, impt. expressly for presentation to

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* Animals impt. for breeding pps., under 642 *a*, need not be of superior stock, (S. S., 5551.)

† So-called "antique pottery" or majolica plates of the Renaissance period or the 16th century, are not properly "antiquities," entitled to free entry under 669, but are dutiable as earthenware, (S. S., 3110.) Nor does 669 include antique table and side-board to be used as furniture, (S. S., 2681.) But *contra* when intended for cabinet of antiquities, (S. S., 2699.) *Held*, that "collections of antiquity" and "collections of antiquities" have substantially the same meaning, and that, with reference to paintings and other works of art, *antiques only*, to wit, productions of ancient date as distinguished from those of the mediæval or modern periods, should be admitted free under the existing law, provided they are specially imported and not for sale, (S. S., 2934.) Antiquities, as baked clay figures taken from Bœotian tombs of 3d century B. C., and arms and implements from the tombs of the Franks of the 3d century A.D., and impt. for sale, *not* free under 669, (S. S., 3983, 4053.) Nor are arms of mediæval period, (S. S., 3580.) When collections of antiquities that are imported for sale are free, (S. S., 3754.)

‡ Appraisements, appealed, may be reconsidered, when, (S. S., 4269.)
Appraisement of seized goods, (S. S., 4411.)
Appraisements, original, cannot be advanced by appraisers in certain contingencies, (S. S., 3753.)

	Per ct.
national institutions, states, or municipal corporations, or religious corporations or societies, (819 *b*.) Free.	
works of, the production of American artists, (819 *a*.) Free. (See also title "American artists."	
works of,* to wit, paintings, statuary, and photographic pictures, sp. impt. for exhibition by associations, under regs., (832, S. S., 3128.) Free.	
works of, for exhibition, under regs., (833, S. S., 3612.) Free.	
Articles imported for the use of the United States, provided the price thereof shall not have included the duty, (645.) Free.	
not enumerated, wholly or partly mfd., + +, (837 *b*.)	20
Same, raw or unmfd., + +, (837.*a*)	10
the growth, produce, and mf. of the U. S., exported and brought back in the same condition as exported, identity proved under regulations, and on which all internal taxes shall be proven to have been paid before exportation, and not refunded by allowance or drawback, and on which no other drawback or bounty has been allowed, (649. *See*, also, T. D., 71, 74, 75.) Free.	
of trifling value brought by passengers from Canada, (*see* S. S., 436.)	
once exported, of the growth, production, or mf. of the U. S., upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, on reimportation, must pay a duty in coin equal to the tax imposed by the internal revenue laws upon such articles, (826, Regs. Art. 379.)	
Articles of grass, osier, palm-leaf, whalebone, willow, or straw, + + +, (395.)	30
such as card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, + + +, (410.)	35
Articles in bulk, (*see* "Definition," etc., T. D., 16.)	
indecent, obscene, or immoral, importation of, prohibited, (839-40.)	
in a crude state, used in dyeing or tanning, + + +, (509, 689.) Free.	
not in a crude state, used in dyeing or tanning, + + +, (837.)	20
Artificial and ornamental feathers and flowers or parts thereof, of whatever material composed, for millinery use, + + +, (429 *b*.)	50
flowers of tin, (429 *b*, S. S., 5366.)	50
parts of, of rubber or gutta-percha, small tubes painted and decorated with moss to imitate flower stems, (429 *b*, S. S., 3386.)	50
Same, silk, rubber, cotton, and wire, S. ch. v., (429 *b*.)	50
Artificial flower-stands under glass, (429 *b*, 822 *b*, S. S., 3436.)	50
Artificial fruits, of glass, used with artfi. flowers, (429 *b*, S. S., 5251,)	50
Arts, fine, acids for, (594.) Free.	
Asbestos, mfd., (39.)	25
unmfd., (598.) Free.	
millboard, (39, S. S., 3756.)	25
packing covered with cotton, (39, S. S., 3876.)	25
paper, incombustible, (39, S. S., 3438.)	25
Ashes, beet-root, (593.) Free.	
pearl, of potash, (63.)	20
of soda, (73.) 1½ ct. per lb.	
wood, and lye of, (593.) Free.	
zinc, as metal unwrought, (215, S. S., 4990.)	20
Asphaltum, cr., (643.) Free.	
not cr., (95.)	10
mixed with limestone, grd., (95, S. S., 3792.)	10
Aspic oil, (560.) Free.	
Assafœtida, (520.) Free.	
Asses' skins, raw or unmfd., (719 *c*.) Free.	
Asthma cigarettes, (93, 822, S. S., 1646.)	25
Augers, (216.)	45
Aurine, rosolic acid, (594, S. S., 4514.) Free.	
Automatic advertising figures, as toys, (425, S. S., 5397.)	35
Auxiliary ox. zinc, dry, (90.) 1¼ ct. per lb.	
grd. in oil, (91.) 1¾ ct. per lb.	
Average values, how goods invoiced at, to be appraised, (*see* S. S., 3683.)†	
Awl hafts, mfs. of wood, + + +, (233.)	35
Awls, (216.)	45
Axes, (216.)	45
Axle-bars, (166.) 2½ cts. per lb.	
Axle-blanks, (166.) 2½ cts. per lb.	
Axles, iron or steel, (166.) 2½ cts. per lb.	
forgings for, without regard to state of mf., + + +, (166, S. S., 5310.) 2½ cts. per lb.	
parts of, (166.) 2½ cts. per lb.	
Ayrstone, (water of Ayrstone) for polishing, (765, T. R., p. 586.) Free.	

* The following regulations for entry of such importations were prescribed under the original act, February 24, 1877, (S. S., 3128.)

"1st. At the time of the entry of pictures under the statute cited, (section 2512, Rev. Stat.,) the importer will be required to make affidavit in the following form:

"'I do truly swear that the articles in the annexed invoice described are imported in good faith for exhibition by [*here name the association,*] an association authorized by the laws of the [*here insert United States or the name of the State, as the case may be,*] for the promotion and encouragement of science, art, or industry, and are not imported for sale.'

"2d. A careful examination and appraisement of the goods will be made, the duties properly ascertained, and a bond taken, conditioned that duties shall be paid to the United States on all articles not re-exported within six months from date of importation, and that no delivery of any such goods to a purchaser will be made during the exhibition of any portion of the importation embracing them, nor until duties shall have been paid on all the goods not re-exported in accordance with the terms of the statute above cited."

"The penalty of such bond will be double the amount of duties, and two satisfactory sureties will be required."

† Section 2910 of the Revised Statutes provides as follows:

"When merchandise of the same material or description, but of different values, is invoiced at an average price and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest-valued goods in such invoice are subject."

This section of law does not authorize an advance in value, but only regulates the rate of duty to be assessed, and directs that the duty in such cases shall be assessed upon the whole invoice at the rate to which the highest-valued goods in such invoice are subject.

The appraiser should therefore have made the proper appraisement under the law, and the duty should be assessed at the rate to which the highest-valued goods so appraised are subject. (S. S., 3683.)

Per ct.

Ayrstone, if fit for use as whetstones, (720, T. R., p. 586.) Free.
Azo benzole dye-colors, (837 *b*, S. S., 5593.) 20

B.

BACON, (254.) 2 cts. per lb.
Back saws, (175.) 40
Bagatelle balls, of ivory or bone, 50
Baggage, personal, in actual use, of persons arriving in the U. S., (815, and see also Pt. I., 1837.) Free.
Bagging for cotton and like mfs., + + +, suitable to the uses for which cotton-bagging is applied, of whatever material, (343.)
valued at not over 7 cts. per sq. yd. 1½ ct. per lb.
valued at over 7 cts. per sq. yd. 2 cts. per lb.
Dundee, or Scotch double warp, of jute, not fit for use in bagging cotton, (342, S. S., 1690. *See also* S. S., 1656.) 40
jute, for tailoring pps., hop-sacking, etc., (342, S. S., 1617.) 40
waste, fit *only* for making paper, as paper stock, (754.) Free.
Bags and bagging and like mfs., + + +, of whatever material, and excepting bagging for cotton, (342.) 40
Bags, American, exp. fild. with Am. products, or exp. empty, and rtd. filled with frn. products, under regs., (649 *b*., S. S., 3198.) Free.
as coverings of importations, (*see* S. S., 2589.)
bead, under (396.) 50
grain,* American or foreign exp. fild. with grain and rtd. empty under regs., (649 and Pt. I., 2184.) Free.
Bait, fish for, (700.) Free.
Baize or bockings, (376, S. S., 3279.) 15 cts. per sq. yd. and 30
Balerope, hemp, (350, April 21, 1858, N. Y.) 35
Baling hoops, or cotton ties, of iron or steel, not thinner than No. 20 wire gauge and finished, (155.) 35
when *not* finished, those of iron are subject to hoop-iron rates and ¼ of a ct. per lb. in addition, (154 *b*.)
Ballast in general, (*see* S. S., 1424, 1542, 2664, 3415, also T. D., 10.)
iron kentledge, American, re-impt. as, (649 *a*.)† Free.
stone, not merchantable, and unmfd., *if landed*, (837 *a*, S. S., 374.) 10
stone, mfd., (837 *b*, Ibid.) 20
Ball caps, as percussion caps, (474, Jan. 24, 1865, L. S.) 40
Balls, bagatelle, billiard, and chess, ivory or bone, (424.) 50
that are toys, (425.) 35
other playing, according to material.
wash, (9.) 15 cts. per lb.

Per ct.

Balm of Gilead, (500.) Free.
Balmoral skirts or skirting, and goods of like description, or used for like pps., wholly or ptly. of wool, wstd., or hair, made up or mfd., exc. knit gds., (366.) 40 cts. per lb. and 35
Balmorals, wholly or ptly. of wool, worsted or hair, (363 *a*.)
valued at *not* over 30 cts. per lb., (363 *b*. and *f*.) 10 cts. per lb. and 35
valued at over 30, and not over 40 cts., (363 *c*. and *f*.) 12 cts. per lb. and 35
valued at over 40, and not over 60 cts., (363 *d*. and *f*.) 18 cts. per lb. and 35
valued at over 60, and not over 80 cts., (363 *e*. and *f*.) 24 cts. per lb. and 35
valued at over 80 cts. per lb., (363 *g*.) 35 cts. per lb. and 40
Balsams, med. and not edible, cr. and + + +, (636.) Free.
Same, not altogether cr., + + +, (94.) 10
cosmetic, (99.) 50
med. prep., + + +, (93.) 25
Bamboo canes or walking sticks, finished, (409.) 35
unfinished, (409.) 20
Bamboo-cloth, (233, or 351, 822.) 35
hats, (400.) 30
Bamboo-reeds, not further mfd. than cut into suitable lengths for canes, or for umbrella, parasol, sunshade or walking sticks, (646.) Free.
Bamboo, unmfd., (647.) Free.
Bananas, in natural condition, (704.) Free.
Band cards, printed with lines only, (384, S. S., 4991.) 25
"Bank's oil," so-called, cr., (92, S. S., 810.) 25
refined, as med. prep., (93, ibid.) 25
Barbary gum, cr., (636.) Free.
not cr., (94.) 10
Bareges, according to material.
Bark, extract of, for tanning, + +, (20.) 20
med. prep., + + +, (93.) 25
Barks, cinchona and other, used in mf. of quinia, (521.) Free.
cork, mfd., (422.) 25
unmfd., (683.) Free.
med. and not edible, cr. and + + +, (636.) Free.
Same, not altogether crude, + + +, (94.) 10
Barley, per bushel of 48 lbs., (260, 1881, Pt. I.) 10 cts. per bush.
no draff allowable, (1860, S. S., 3577.)
hulled, patent, or pearled, (261.) ½ ct. per lb.
malt, per bushel of 34 lbs., (262.) 20 cts. per bu.
pulverized, (837 *b*.) 20
Barometers, glass and metal, (only 5 per cent. of glass,) as mfs. of glass, (143, S. S., 1606.) 45
Barrels, empty, (231.) 30
Barrels, forged shot-gun, rough-bored, (204.) 10
Barrels, of American mf., exported, filled with domestic petroleum, and rtd. empty, under regs., (648.) Free.
of American mf. exp. filled with Am. products, or exp. empty and rtd. filled with frn. pro-

* Bags of foreign mf. exp filled with flour or bran, or anything else than American *grain*, and rtd. empty are not free under the provision of the 7th section of the act of Feb. 8, 1875, Pt. I., 2184, (S. S., 5423.)
American bags exp. filled with foreign dye-woods, ground in the U. S., are dutiable on re-importation, (S. S., 3511.)

† Iron kentledge, purchased in the United States and used exclusively as ballast, if landed in the United States, will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under (649 *a*.) (T. R., p. 554.)

Per ct.

ducts, including shooks, when rtd. as barrels, under regs. and on which all internal tax due shall have been paid before exp. and not refunded, (649 *b.*) Free.
Barwood, for dyeing, cr., (636.) Free.
ground, or not, cr., (94.) 10
Baryta, acetate, (92.) 25
carbonate of, or witherite, (603.) Free.
chlorate of, (92, S. S., 2117.) 25
sulphate of, mfd., (41.) 1¼ ct. per lb.
unmfd., (40.) 10
Barytes, mfd., (41.) ¼ ct. per lb.
unmfd., (40.) 10
earth or ore, all in natural condition, (215, S. S., 3378.) 20
Basket-makers, osier or willow prepd. for use of, (471.) 25
ornaments representing birds' nests and birds, surrounded by flowers and feathers, the latter ch. val., (429, S. S., 3239.) 50
Baskets, of grass, osier, palmleaf, whalebone, wil low, or straw, (395.) 30
of straw and silk, S. only 7 to 10 per cent. of val., (395, 3259.) 30
Bas-reliefs of terra cotta, (125, S. S., 372.) 60
Bass, veg. subs., (837 *a.*, S. S., 2780.) 10
Bass-mats, (432.) 20
Bassoons, (469.) 25
Bass-wood bark, cr., (636, S. S., 1574.) Free.
other than cr., (94.) 10
Bath brick, (837 *b.*) 20
Battley's Sedative Liq. Opii Sed. (99, May 3, 1866, S. & Co.) 50
Battledores, wood and lr., (463, S. S., 2842.) 30
Bauxite, (604.) Free.
Bay and bay-leaves, oil of, essential, (25.) $2.50 per lb.
or laurel berries, cr., (936.) Free.
not cr., (94.) 10
Bayonets, mfs. of steel, + +, (216.) 45
Bay rum, or water, whether distilled from the leaf, or compounded, and whether dist. spts., the comp. ch. val., or not, (315, S. S., 2234.) $1 per gal., 1st proof, and in proportion for any greater strength.
essence or oil, (25.) $2.50 per lb.
wax, or myrtle wax, (592.) Free.
Bdellium, gum, cr., (636.) Free.
other than cr., (94.) 10
Bead jewelry, (459, S. S., 5246.) 25
Bead necklaces, strung on thread only, (396.) 50
with metal clasps, (459, S. S., 5246.) 25
ornaments, oblong pieces of glass in im. of jet, with pendants of black glass beads, (396, S. S., 4203.) 50
Beads, amber, (640.) Free.
and bead ornaments of all kinds except amber, (396.) 50
onyx, (396, S. S., 2534, 2645.) 50
Beam knives, as mfs. of steel, + + +, (216.) 45
Beams, scale, iron, as mfs. of iron, + + +, (216.) 45
structural, iron or steel, (178.) 1¼ ct. per lb.
wooden, as mfs. of wood, + + +, (233, T. R., p. 592.) 35
Beans, all + + +, (837 *a.*) 10
med. and not edible, crude and + + +, (636.) Free.
Same, not altogether cr., + + +, (94.) 10
Tonquin, Tonqua, or Tonka, (808.) Free.

Per ct.

Bed-feathers or downs, (650.) Free.
Beds, curled hair for, other than hogs', (443.) 25
curled hogs' hair for, not fit for bristles, (717.) Free.
moss, sea-weeds and all other veg. subs. used for, (744.) Free.)
Bed-screws, iron, (164, 822 *b.*) 2½ cts. per lb.
Bed-sides, made of portions of carpets or carpetings, are subject to the rates of duty imposed on like carpets or carpetings.
Bedspreads, or covers, of scraps of calico sewed together, (324 *a.*) 35
Bed-ticking of cotton. As other cotton cloth.
Beef, (253.) 1 ct. per lb.
Beer, in bottles or jugs, (316.) 35 cts. per gal.
add. dty. on glass bottles containing, (133.) 30
dtbl. on wine gallon of 231 cub. inches, (S. S., 4068.)
gauge of, in bottles, (S. S., 3537, 3564.)
other than in bottles or jugs, (316.) 20 cts. per gal.
Dantzic spruce, as beer, under 316, (S. S., 5372.)
Ginger, (317.) 20
no add. dty. on bottles or jugs, (317.)
Beer-bottles, American, exp. filled and rtd. empty, under regs., (649 *b.*) Free.
Beer-coloring, burnt glucose, (117, 822, S. S., 3732.) 50
Beer-mugs, glazed earthen, (127, S. S., 2904.) 55
Bees, for breeding pps., (642 *a.*) Free.
swarms, or plain hives of, (252, Dec. 12, 1843, Cape Vincent.) 20
Beeswax, (2.) 20
Beet-root ashes, (593.) Free.
waste for mf. of paper, (754.) Free.
Beet-seed, other than sugar-beet-seed, (465.) 20
of sugar-beet, (778.) Free.
Beets, edible, cr., (286.) 10
prepared, (287.) 30
red essence of, as dist. spts., under 311, (T. R., p. 566.)
Behen, or ben, med. root, cr., (636.) Free.
not crude, (94.) 10
Belladonna root and leaf, cr., (636.) Free.
not crude, (94.) 10
Bell-metal, broken and fit only for remf., (651.) Free.
Bellows, and bellows pipes, according to material.
Bells, all other than toy, (216.) 45
broken, (651.) Free.
church, (216, S. S., 1704, 2532.) 45
frames for, according to mat., (S. S., 2532.)
small brass toy, (425, S. S., 3382.) ~~50~~ 35
Belthal mineral waters, when free, (S. S., 4073.)
Beltings, wholly or partly of wool, worsted, or hair, (368.) 30 cts. per lb. and 50
leather, (460.) 15
Belts, endless, for paper or printing machines, (379.) 20 cts. per lb. and 30
leather, as mfs. of leather, under 463, 30
Belt-stuffing, as varnish, under 119, 822, (S. S., 3654.)
Bend leather, (460.) 15
Bene, benne, or sesame oil, (582.) Free.
Benjamin, or benzoin gum, cr., (636.) Free.
not crude, (94.) 10
Benzine and benzole, coal tar product, (81.) 20
Benzoates, (92.) 25
Benzoic acid, (594.) Free.

	Per ct.
Bergamot oil, (561.) Free.	
Berlin blue, (479.)	20
Berries, edible, in natural condition, as fruit, under 704. Free.	
med. and not edible, crude and + + +, (636.) Free.	
Same. not altogether crude, + + +, (94.)	10
Bessemer process, all metal produced from iron or iron ore by, to be classed and denominated as steel, (183 *b.*)	
sheet iron, so-called, dtbl. as steel in sheets, under 177 *a.*, (S. S., 327.)	
steel rods, (183 *a.*, S. S., 4488.)	45
Beverages, spirituous, + + +, (313.) $2.00 per pf. gal. (*See, also*, 314.)	
Bezoar-stones, (638.) Free.	
Bicarbonate of soda, (73.) 1½ ct. per lb.	
of potash, (73, 822 *b.*) 1½ ct. per lb.	
Bichromate of potash, (49.) 3 cts. per lb.	
Bick irons, (216.)	45
Bicycles or velocipedes, (412, S. S., 3283.)	35
"Bijoutry," so-called,* (143 or 216, S. S., 2932.)	45
Billheads, printed, (384.)	25
Billiard balls, ivory or bone, (424.)	50
part rubber, (424, S. S., 4119.)	50
chalk, (46.)	20
Bindings, cotton, (324.)	35
flax, (336.)	40
hemp, (350.)	35
silk, (383.)	50
wool, wstd., or animal hair, (368.) 30 cts. per lb. and	50
Birch bark, mfs. of, (837, S. S., 5469.)	20
Bird-skins, dressed, (463, S. S., 695.)	20
impt. for millinery pps., being the entire skins with plumage, bills, and feet of small birds, temporarily stuffed, etc., for preservation during voyage, dtbl. as cr. ornamental feathers, (429 *a.*, 822, S. S., 1454, 3682.)	25
stuffed, etc., for millinery pps., (429 *b.*, S. S., 4290.)	50
Bird peppers, unground, (584.) Free.	
ground, (96.) 5 cts. per lb.	
Birds, living, (653.) Free.	
stuffed, (652.) Free.	
Bishop's granular effervescent citrate of caffeine, (99, S. S., 4968.)	50
Bishop's granular effervescent citrate of magnesia, (99, S. S., 4968.)	50
Bishop's granular effervescent pepsin, bismuth, and strychnine, and of citrate of caffeine, (99, S. S., 4968, 5528.)	50
Bishop's granular effervescent Vichy salts, (99, S. S., 4968.)	50
Bismarck brown, as coal-tar colors, (82, S. S., 3927.)	35
Bismuth, (654.) Free.	
oxide of, (92.)	25
subnitrate of, (93, March 6, 1867, A. B. S. & Co.)	25
Bisque ware, including plaques, painted, printed, gilded, or otherwise decorated in any manner, (125.)	60
plain white, and *not* ornamented or decorated in any manner, (126.)	55
Bits, steel, for boring, as mfs. of steel, + + +, (216.)	45
Bitter apples, cr., (636.) Free.	
Bitters containing spirits, + + +, (313.) $2 per pf. gal.	
in bottles, 3 cts. add. dty. on bottles, (310.)	

	Per ct.
Bitumen, cr., (643.) Free.	
Bitumen de Indie, cr., (643, S. S, 4753.) Free.	
Black, Frankfort-, (479.)	20
lamp-, (87.)	25
of bone or ivory drop pigment, (88.)	25
Blacking of all kinds, (397.)	25
Black lead, (215, S. S., 691.)	20
dust or powder, mfd., or British lustre, (837 *b.*, S. S., 691.)	20
pencil points of, (837 *b.*, S. S., 2517.)	20
pots, of sand and clay, (124.)	25
"Black paste," (837 *b.*, S. S., 3632.)	20
Black salts of crude potash, (605, S. S., 1381.) Free.	
Black salts other than above, (837 *b.*, S. S., 2729.)	20
"Black salts," so-called, but further refined, and assimilating to cr. carb. of potash, (63, S. S., 5354.)	20
Blacksmiths' hammers and sledges, iron or steel, (165.) 2½ cts. per lb.	
Black tares, (605.) Free.	
Bladders, cr., and all integuments of animals, + + +, (655.) Free.	
fish-, (515.) Free.	
Bladders, not cr., (837 *b.*, S. S., 152.)	20
mfs. of, (398, S. S., 352.)	25
Blades for pocket-knives, as mfs. of steel, + + +, (216, S. S., 1363.)	45
Blank-books for press-copying, (385.)	20
all other, plain, bound or unbound, (385.)	20
memorandum, with fine leather covers, elastic band fastening, etc., as mfs. of leather, + + +, (463, S. S., 1529.)	30
Blanketing of wool for printing machines, (397, S. S., 625.) 20 cts. per lb. and	30
in the piece, woollen, (362, S. S., 4271.) value not over 80 cts. per lb. 35 cts. per lb. and	35
over 80 cts., 35 cts. per lb. and	40
Blankets, wholly or in part of wool, wstd., the hair of alpaca, goat, or other animals, (363, May 13, 1871, Com. Cust.)	
value not over 30 cents per lb. (363 *b.* and *f.*) 10 cts. per lb. and	35
value over 30 cts. and not over 40 cts. per lb., (363 *c.* and *f.*) 12 cts. per lb. and	35
value over 40 cts. and not over 60 cts. per lb., (363 *d.* and *f.*) 18 cts. per lb. and	35
value over 60 cts. and not over 80 cts. per lb., (363 *e.* and *f.*) 24 cts. per lb. and	35
value over 80 cts. per lb., (363 *g.*) 35 cts. per lb. and	40
Gentionella, (362, Oct. 23, 1857, Philadelphia.)	
value not above 80 cts. per lb., 35 cts. per lb. and	35
value above 80 cts., 35 cts. per lb. and	40
plush, woollen, or "railway rugs," (362, Dec. 18, 1866, G. H. W. & Co.)	
value not above 80 cts., 35 cts. per lb. and	35
value above 80 cts., 35 cts. per lb. and	40
Blank fixe, (87.)	25
Blank labels, printed, (384.)	25
Blanks or blank forms, printed, for checks, deeds, drafts, notes, etc., (384, S. S., 3941.)	25
Blay or bleached linens, (334.)	35
Bleaching powder, (618.) Free.	
Bleu d'Orient, (87, S. S., 3361.)	25
"Bleurapeur en pâte," so-called, as a coal-tar dye, (82, S. S., 2643.)	35
Blocks, gun-, heading-, last-, oar-, wagon-, and all	

* This so-called "bijoutry" consisted of a mirror, flagon, card-case, opera-glass, etc., made of gold, precious stones, and glass, which were held to be dutiable as mfs. in part of gold or of glass, (S. S., 2932.)

Per ct.

like blocks and sticks, rough hewn or sawed only, (222.) 20
Blood, dragons-, (533.) Free.
dried, (501.) Free.
Blue, Berlin-, Chinese-, fig-, Prussian-, and wash-, (479.) 20
galls, or nutgalls, cr., (636.) Free.
not cr., (94.) 10
"Blue, lake-," so-called, or prepared ultramarine, (85, S. S., 4950.) 5 cts. per lb.
mass, (93, S. S., 620.) 25
vitriol, (51.) 3 cts. per lb.
Board nails, iron or steel, cut, (158.) 1¼ ct. per lb.
wrought, + + +, (168.) 4 cts. per lb.
Boards, (*see* "Lumber," or "Wood, mfs. of.")
Boats for frontier vessels, when dutiable, (*see* 2040, Pt. I., and "Vessels.")
Boats, life, sp. impt. by societies for saving human life, (731.) Free.
Bobbin and bobbinet, cotton, (324 *a*.) 35
linen, (336.) 40
Bockings, (376,) all, 15 cts. per sq. yd. and 30
Bodkins, according to material.
Bog-oak or bog-wood jewelry, (imitation of jet, 458, Sept. 7, 1866.) 25
Boiler-tubes, or flues, or stays, of wrought-iron or steel, (169.) 3 cts. per lb.
Bole Armenian, (215, S. S., 3342.) 20
as a cosmetic, (99.) 50
Bologna sausages, (656.) Free.
in air-tight tubular tin cans, (656, S. S., 5472.) Free.
Bolt-blanks, iron or steel, (164.) 2½ cts. per lb.
Bolting cloths, (657.) Free.
Bolt rope, tarred, (344.) 3 cts. per lb.
untarred, (346.) 3½ cts. per lb.
Bolts, metal, for fastening doors, etc., (216.) 45
handle-, heading-, shingle-, and stave-, (781-2.) Free.
rivet- or screw-, iron or steel, with or without threads, (164.) 2½ cts. per lb.
Bonbonniers, or bonbon boxes or baskets, small, (425, S. S., 4223.) 35
Same, of fancy paper, representing various figures, fruits, etc., as fancy boxes, (390, S. S., 4268.) 35
Same, if not boxes, as mfs. of paper, + + +, (388, *Ibid.*) 15
Bond, goods in, + +, to have benefit of new act, (854.)
Bonded warehouses, list of ports containing, (S. S., 3439, and Pt. IV., p. 78.)
Bone, all mfs. of, + + +, (399.) 30
Bone-ash and bone-dust for mf. of phosphate and fertilizers, (503.) Free.
Bone, bagatelle, billiard and chess balls, and chessmen, dice and draughts of, (424.) 50
black pigment, (88.) 25
char pigment, (88.) 25
Bones, cr. *not* mfd., burned, calcined, ground or steamed, (502.) Free.
Bone screws, adapted for joining parts of cigarette holders, and for other uses, (399, S. S., 4925.) 30
"Bones," so-called, but really horn pith sizing, (837 *b*., S. S., 4750.) 20
"Bones," so-called, or castanets, (469, S. S., 2510.) 25
Bonnets, for women and children, *all*, of whatever material, including silk, + + +, (400.) 30
materials for making or ornamenting, to wit,

Per ct.

braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares of straw, chip, grass, palm-leaf, willow, hair, whalebone, or other like substance or material, + + +, (448.) 20
Book-binders' agates, (837 *b*., Aug. 8, 1871, N. Y.) 20
cloth, cotton, (324.) 35
Books and engravings, bound or unbound, etchings, maps, and charts, which shall have been printed and mfd. over 20 years, (658.) Free.
and pamphlets of later mf., bound or unbound, and all printed matter, + + +, (384.) 25
blank, for press-copying, (385.) 20
all other, + + +, bound or unbound, (385.) 20
blank memorandum, with fine leather covers, elastic band fastening, etc., as mfs. of leather, + + +, (463, S. S., 1529.) 30
copyrighted in the U. S., impt. of, prohibited under section 4964 Rev. Stat., (*see* rules as to, S. S., 5416.)
as household effects, or libraries or parts thereof, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for other persons or for sale, (662.) Free.
dtbl. value of, (S. S., 3238.)
foreign, printed on Am. paper, (*see* T. D., 100.)
impt. by mail, how duty collected, (S. S., 4837.)
illustrated, + +, (384.) 25
maps and charts impt. by the authority or for the use of the U. S. or the Library of Congress, on which the duty shall not have been included in the contract or price paid, (659.) Free.
not more than 2 copies in one invoice, sp. impt. in good faith for the use of any philosophical, literary, or religious society, or for encouragement of the fine arts, or for the use or by the order of any college, academy, school or seminary of learning in the U. S., (660.) Free.
professional, of persons arriving in the U. S., (661, 815.) Free.
with loose engravings in them, (*see* S. S., 4006.)
Boot fronts, (463, T. R., p. 573.) 30
lacings or lacets, cotton, (324 *a*, June 15, 1864, S. L. & Co.) 35
leather, (463.) 30
linen, (336.) 40
Boots and bootees, of India-rubber, (455.) 25
of leather, (463.) 30
silk comp. ch. val., (383.) 50
woollen, wstd., or felt, (366, S. S., 3023.) 40 cts. per lb. and 35
Boots, bootees, shoes, slippers, and gaiters; cloths, lastings, etc., woven, made, or cut for, dty. same as if for other purposes, (March 29, 1867, Bost.)
Bootweb, of linen, (336.) 40
Bora-Bora, cargoes of vessels from, pay disc. dty. under 827, (S. S., 4633.)
Boracic acid, commercial, (43 *a*.) 4 cts. per lb.
pure, (43 *a*.) 5 cts. per lb.
Borate of lime, (43 *b*.) 3 cts. per lb.
Borax, cr., or tincal, (43 *a*.) 3 cts. per lb.
refined, (42.) 5 cts. per lb.
Bort, or diamond dust, (688.) Free.
Botanical garden of U. S., plants, trees, shrubs, roots, seed-cane, and seeds, impt. by, (761.) Free.

Per ct.

Botany, specimens of, impt. for cabinets, or as objects of taste or science, and not for sale, (793.) Free.

Bottle covers, of straw, (395, S. S., 4956.) 30

glass, plain, moulded or pressed green and colored, not cut, engraved, or painted, and + + +, (133.) 1 ct. per lb.

Bottles, glass, common or plain, moulded or pressed, green and colored, empty, (133.) 1 ct. per lb.

filled, + + +, *in addition to the dty. on contents,* (133.) 30

Same, filled with effervescent salts. (133, S. S., 3751.) 30

filled with spirits or sparkling wines, and + + +, *in addition* to dty. on contents, (310.) 3 cts. each.

of flint and lime glass, plain, moulded, or pressed, empty, (134.) 40

filled and + + +, exclusive of and in addition to contents, (134.) 40

of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, empty, (135.) 45

decanters, and other like vessels of glass, + + +, (136.) pay in *addition to duty on contents, the same rates of dty. as if empty.*

or decanters, glass, *ptly. cut,* contg. brandy, in add. to contents, (135, 136, S. S., 3589.) 45

stone, containing gin, (310, S. S., 5053.), 3 cts. each.

wine-, of colored glass, known as "brown hocks," were under the acts of 1870–2–4, held to be dtbl., *not* at specific rates of 3 cts. each, but at the rate of 40 per cent. prescribed on "articles of glass, colored, etc.," (S. S., 1667, 3991.)

Bougies, surgical instruments, (according to material.)

Bouillons or cannetille, and metal threads, filé or gespinst, (401.) 25

Bowls, pipe-, all kinds of, (476 *a.*) 70

Box-boards, paper, as paper mfs., + + +, (388.) 15

Boxes, sacks, and coverings of any kind, excepting bottles, jars, and other vessels of glass, containing goods, paying an ad valorem dty., and formerly subject to the same rate of dty. on their value as the goods they contained provided they were of the character of the coverings in which such goods were usually imported, (Secs. 2907–8, Rev. Stats.,) are no longer subject to dty. as such, (847.)

Box-paper, of various styles in full sheets with printed designs to fit it for use as box-paper, (392, S. S., 5485.) 25

Boxes, (not fancy,) of cedar, ebony, rosewood, or other precious woods. (232, T. R., pp. 558 and 592, also Sill *v.* Lawrence, 1 Bl. C. C., 605.) 35

fancy-, paper and *all* other, (390.) 35

jewel boxes, slate and German silver, as mfs. of slate, (131, S. S., 2864.) 30

of other materials, mfs. of which are specially provided for, according to material, (S. S., 2864.)

gold or silver. (216, May 18, 1859, N. Y.) 45

japanned, (457.) 40

Per ct.

Boxes, packing, of wood, + + +, (231.) 30

paper, (390.) 35

papier maché, fancy, (390.) 35

other, (472.) 30

shaving, with mirrors in lids, (143, S. S., 5001.) 45

shell and glass, (410, S. S., 5002.) 35

shell, (410.) 35

silk, ch. val., fancy, (390.) 35

tin, (216.) 45

wood,* other than cabinet, + + +, (233.) 35

Box-shooks, for mf. of packing-, and sugar-boxes, wood, + + +, (231.) 30

Boxwood, mfs. of, + + +, (232, 822.) 35

unmfd., (818.) Free.

Brace-bits, as mfs. of steel, under 216. 45

Bracelets, gilt, (459, S. S., 496.) 25

gold or set, (459, S. S., 496.) 25

human hair, (442.) 35

Braces or suspenders, cotton, (324.) 35

India-rubber, all or ptly. of, + + +, (453.) 30

leather, (463.) 30

silk, or S. ch. val., (383.) 50

wholly or ptly. of wool, wstd., or hair, (368.) 30 cts. per lb. and 50

Braces, smiths' and carpenters', with or without bits, as mfs. of metals, + + +, under 216. 45

Brackets, metal, (216.) 45

wooden, (233.) 35

Brads, cut, (159.)

not over 16 oz. to the M., 2½ cts. per M.

over 16 oz. 3 cts. per lb.

Braid sennit, as mfs. of coir, (837 *b.*) 20

Braids, cotton, or cotton ch. val. except + + +, (324 *a.*) 35

for hat or bonnet trimmings, (448, S. S., 3559.) 20

for making or trimming hats, bonnets, or hoods, + + +, (448.) 20

cotton and tinsel for trimming hats, (448, S. S., 3897.) 20

linen, (336.) 40

silk, or S. ch. val. and not part W., wstd. or hair, (383.) 50

wool, worsted or hair, or of which either is a comp. mat., (368.) 30 cts. per lb. and 50

Bran, (837 *b.*, S. S., 4235.) 20

Brandy,† and other spirits mfd. or distilled from grain or other materials and + + +, (311 *a.*) $2 per pf. gall.

(*See* Dept. letter, June 18, 1866, to A. C. B. as to alcohol.)

if in bottles, + + +, 3 *cts. additional duty* to be paid on each bottle.

all spirituous liquors imported in casks of less capacity than 14 gallons, forfeited to the U. S., (311 *d.*)

coloring for, (117.) 50

Brass buttons, (216.) 45

clippings from, (187.) 1½ ct. per lb.

in bars and pigs, (187.) 1½ ct. per lb.

in sheets, (216.) 45

mfs. of, + + +, (216.) 45

old, (187.) 1½ ct. per lb.

horns, musical insts., (469.) 25

horns, toy, (425, S. S., 2411.) 35

wire-cloth, (216.) 45

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* How boxes made abroad of American shooks are to be identified on re-importation, (S. S., 5400.)
Boxes mfd. of American shooks, filled with fruit, rules for free entry of, (S. S., 5320.)

† Brandy under proof and valued under $4 per gal. by appraiser, not subject to penalty of 20 per ct. for udv., (S. S., 3476, 3483.)

	Per ct.
Brass and glass, lamps of, as mfs. of glass, (143, S. S., 3091.)	45
tubes, old, but fit for use without remfg., (216, S. S., 3748.)	45
Braunschied oil, (99, S. S., 3528.)	50
Brazilian tea or maté, also known as Heva Yerba and Paraguay tea, (837 *b.*, S. S., 3909.)	20
Brazil or cream-nuts, (746.) Free.	
paste, (522.) Free.	
pebbles for spectacles, rough, (665.) Free.	
mfd., (143, 822.)	45
wood, and brazilletto, in sticks, or cr. (636.) Free.	
not cr., (94.)	10
Bread baskets, japanned, (457.)	40
gilt or plated, (210.)	35
silver, (216.)	45
Breakage, no longer any allowance for, on wines, liquors, cordials or distilled spirits, (308.)	
Breccia, in blocks or slabs, (663.) Free.	
Bremen blue, (87, S. S., 1705.)	25
Brewer's compound, as varnish, (S. S., 3484.)	
Brick and fire-brick, (130.)	20
Bridle bits and bridles, as saddlery, (415.)	35
Brimstone + + +, (632.) Free.	
refined in rolls, or in casks, (77, S. S., 3396.) $10 per ton.	
Brine, (664.) Free.	
Brisling, (young herrings,) pickled or salted, (278, S. S., 4805,) ½ ct. per lb.	
Bristles, (402.) 15 cts. per lb.	
Bristol boards, (392 *b.*)	25
stones, (837 *a.*)	10
Britannia metal, old and fit only to be re-mfd., (758.) Free.	
ware, (210.)	35
British gum, or dextrine, (19.) 1 ct. per lb.	
lustre, (215, S. S., 491.)	20
Brocade bronze-powder, (196, S. S., 5530.)	15
Brocades, according to material.	
Brochè shawls, worsted or hair, (367, S. S., 2838.) 45 cts. per lb. and	40
wool and worsted, (362, S. S., 5117.)	
valued not above 80 cts. per lb. 35 cts. per lb. and	35
valued above 80 cts., 35 cts. per lb. and	40
Bromide of potassium, med. prep., + + +, (93, July 25, 1866, D. & M.)	25
Bromine, chem. pr., (92.) Free.	
Bronze metal, unwrought, (215, S. S., 1548.)	20
mfs. of, + + +, (216, S. S., 1548.)	45
busts and casts, specially impt., (*see* "Academies" and "Societies.")	
figures, copies of statuary, (216, S. S., 4228.)	45
liquor, (92.)	25
metal, in leaf, (198.)	10
powder, (196.)	15
statuary by Am. artists, when free, (S. S., 3452.)	
statuary, + +, (470.)	30
Brooms of all kinds, (403.)	25
Brown crystals, so-called, as coal-tar dyes, (82, S. S., 1035.)	35
Brown grease, (437.)	10
Brown Hollands, (334.)	35
Brown, Spanish-, (87.)	25
Brucine, med. prep., (93.)	25
Brushes of all kinds, exc. toys, (404.)	30
Brushes, miniature, for dolls, as toys, (425.)	35
scratch-, of brass, (404, S. S., 5519.)	30
Bruyere, cotton-goods, for making flowers, (429 *b.*)	50
Buchu leaves, cr., (636.) Free.	
not crude, (94.)	10
Buckles, metal-, (216.)	45
Buckram, cotton, for bonnet frames, (324 *a.*)	35
Buckwheat, 42 lbs. to bush., (837 *a.*, S. S., 4984.)	10
Buds, med. and not edible, cr., (636.) Free.	
not cr., (94.)	10
Buffalo robes, (450, 461, 822, Jan. 28, 1862, Sept. 28, 1863, Pembina.)	20
Bugles, glass, as beads, (396, Jan. 18, 1865, D. B. & Co.)	50
musical instruments, (469.)	25
Buhrstones, or "burr-stones," mfd. or bound up into mill-stones, (406, S. S., 358.)	20
in blocks, rough or unmfd., and not bound up in mill-stones, (668, Dec. 11, 1858, N. O.) Free.	
known as "skeleton stones," mfd. but not bound up. (406, S. S., 1500.)	20
solid circular, faced on one side and the edge, and with a hole cut through the centre; also sections of buhrstones impt. in casks, and sized and cut, so as to be put together for the purpose of being mfd. or bound up into mill-stones, held to be free under 1527, Pt. I., (S. S. 3048.)	
Building stone, rough, all exc. marble, + + +, (487 *a.*) $1 per ton.	
hewn, dressed, or polished, (487 *b.*)	20
Bulbs and bulbous roots, med., cr., (636.) Free.	
med., not cr., (94.)	10
not med., + + +, (405.)	20
for scientific experiments dtbl., (S. S., 4308.)	
Bullion, gold and silver, (666.) Free.	
Bulrushes, (333 *b*, Nov. 5, 1866, D. M.) $15 per ton.	
Bunion plasters, of wool, proprietary, (99.)	50
other, (93.)	25
Bunting, (364.) 10 cts. per sq. yd. and	35
Burgundy pitch, (667.) Free.	
Burlaps, of flax, jute, or hemp, or of which these or either of them ch. val.	
not over 60 inches wide and exc such as are fit for cotton bagging, (338.)	30
over 60 inches wide, (339.)	40
definition of, (S. S., 3481.)	
rule for classifying under former laws, (S. S., 3366.)	
Burning fluid, (92.)	25
Burnt starch, (14.) 1 ct. per lb.	
Business cards, printed, (384.)	25
Busts. (*See* Statuary.)	
Butcher's knives, cutlery, (197, S. S., 199.)	35
Butter* and substitutes for, (257.) 4 cts. per lb.	
Button centres, glass, (143, S. S., 3458.)	45
Button-cloths, to-wit: lastings, mohair cloth, silk-twist, or other mfs. of cloth woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, (383.)	10
covers of silk twist, worked on metal frames, as button-cloths under 383, (S. S., 3084.)	10
rims, glass, (407, S. S., 5511.)	25
Buttons and button-moulds, + + +, (407, S. S., 1506.)	25

* No allowance on weight of butter for soakage, (S. S., 3491.)

Per ct.

Buttons, brass, (216.) 45
gilt, (210.) 35
silk, (383.) 50
barrel-buttons, or buttons of other forms for tassels or ornaments, made in whole or part of wool, worsted or hair, (1168.) 30 cts. per lb. and 50
collar, of bone or ivory, (407, S. S., 4346.) 25
convex linen, so-called, made of linen and brass, brass ch. val., (216.) 45
cuff and sleeve, glass, (143, S. S., 285.) 45
cuff and sleeve, if not jewelry, dtbl. according to mat., as personal ornaments, (S. S., 1244.)
Same, mother of pearl, as mfs. of shell, + +, (S. S., 1728.)
iron, not cuff or sleeve, (407, S. S., 1314.) 25
sleeve, of shell, (486, S. S., 4346.) 25
vegetable ivory, (407, S. S., 1319.) 25
"Button-stuff," so called, W. or wstd., fit for other uses, dtbl. as wlns. or wstds., (S. S., 3878.)
Button-stuffs, what are (*see* S. S., 4394.)
Butts and hinges, cast or wrought iron, or steel, (164.) 2½ cts. per lb.
other metal, (216.) 45

C.

CABINET FURNITURE, wooden, in piece or rough, and not finished, (229.) 30
Cabinet ware and house furniture, wooden, finished, (230.) 35
woods, all unmfd., (818.) Free.
Cabinets of coins, medals, and all other collections of antiquities,* (669.) Free.
Cabinets, specimens impt. for, (*see* "Specimens.")
Cable chains and anchors, broken, rusty, or old, unfit for use, dtbl. as scrap-iron, but not if fit for use *as such* by repairs, (S. S., 365.)
Cable-cores, telegraphic-, copper and gutta percha, (216, 824, S. S., 3008.) 45
Cables or cable chains of iron or steel, (171.)
of not less than ¾ inch diameter. 1¾ ct. per lb.
of less than ¾ inch diameter.† 2 cts. per lb.
or cordage, tarred, (344.) 3 cts. per lb.
Cable, telegraph-, old, of copper wire and gutta percha, *not* free, (S. S., 3573.)
telegraph-, of copper wire, (216, 824, S. S., 3008.) 45
of iron, or iron ch. val., (216, S. S., 1677.) 45
Cacao, "Cocoa," which see.
Cachous, aromatic, (99.) 50
Cadmium, (607.) Free.
Caen-cliff building stone. dtbl, under 487. (S. S., 5452.)
Cajeput, oil of, (562.) Free.
Calamine, (608.) Free.
Calamus-root, cr. dr., (636, S. S., 1279.) Free.
not cr., (94.) 10
Calcined magnesia. (61.) 10 cts. per lb.
Calf hair, fabrics wholly or ptly. of, dtbl. as woollens. (See T. D., 34, and notes to 362.)
skins, tanned, or tanned and dressed, (461.) 20
Calices of paste, parts of artfl. fls., (429, S. S., 4769.) 50

Per ct.

Calisaya bark, cr., (636.) Free.
not cr., (94.) 10
Calomel, (93.) 25
Cambrics, as cotton cloths.
Camel's hair, cleaned or uncleaned, but not mfd., (717, S. S., 2429.) Free.
fabrics, as "Worsteds," which see, (S. S., 1992.)
noils, (717, S. S., 2447.) Free.
pencils, (447.) 30
mounted with tin and having wood handles, (447, S. S., 3794.) 30
shawls, (367, S. S., 1535.) 45 cts. per lb. and 40
Cameos, set, (459.) 25
not set, (480.) 10
in frames, (837 *b.*, T. R., p. 559.) 20
imitations of, set, (480.) 25
imitations of, not set, (420.) 10
Camera tubes and cameras, brass and glass, as mfs. of glass, + + +, under (143, 822, Oct. 17, 1864. Bost.)
Camomile flowers, cr., (636.) Free.
not cr., (94.) 10
oil, (566.) Free.
Camphor, cr., (523.) Free.
refined, (15.) 5 cts. per lb.
wood, unmfd., in sticks of 12 feet long by from 8 to 12 inches thick, (818, S. S., 5271.) Free.
Camwood, cr. or in sticks, (636.) Free.
not cr., (94.) 10
Canada, cod-liver oil from, dtbl., (*see* S. S., 3433, 3611.)
teams, wagons, etc., from, for temporary pps. (*see* rules, S. S., 4314.)
Canary seed, (760.) Free.
weed, as archill, (550,) Free
Candle-nuts, (837 *a.*, S. S., 1958.) 10
Candles and tapers of all kinds, + +, (408.) 20
Candles, compound carbon, of brass, charcoal and chalk, for electric lights, (216, 823, S. S., 4815.) 45
Candlesticks, according to material
Candy, (*see* "Confectionery.")
Canella alba bark, cr., (636) Free.
not cr., (94.) 10
Canes in the rough, or no further mfd. than cut into lengths for umbreila, parasol, or sun-shade sticks or walking canes, (812.) Free.
for walking, finished, (409.) 35
unfinished, (409.) 20
finished, excepting heads, (409, S. S., 4505.) 35
supplied with smoking pipes, (476 *a.*, S. S., 3692.) 70
Cannel coal, (417 *a.*, S. S., 787.) 75 cts. per ton.
Cannetille, (401.) 25
Cannon, (202.) 25
Cans, fish, (*see* "Fish-cans.")
Cantharides, (636.) Free.
prepared, (93.) 25
Canton crapes, as mfs. of silk, + + +, (383.) 50
flannels, as cotton cloths.
Canvas, floor-cloth-, (339.) 40
for sails, (348.) 30
for padding,‡ (334.) 35
Caoutchouc, cr., (724.) Free.

* See note to "Antiquities," *ante*, p. 4.

† The special provision under the former laws for "iron cables or cable-chains," (Pt. I., 1017,) enacted "that no chains made of wire or rods of a diameter less than one-half of an inch shall be considered a chain cable."

‡ See definition of "burlaps," (S. S., 3481.) Under the former laws the provision for burlaps, (Pt. I. 963,) embraced the words "*and like manufactures of flax, jute or hemp*," etc., which covered some goods called "paddings." But these words do not appear in the *new law*, and therefore the provisions for "paddings" in 334 seems now to include all goods commercially known by that name.

	Per ct.
Cape gum, cr., (636.) Free.	
not cr., (94.)	10
Capers, (284.)	35
Capes, (see "clothing.")	
Caps of like use with, or substitutes for hats, dtbl. under 400, pay the same duty as such hats,	30
braids, plaits, flats, laces, trimmings, tissues, willow sheets, and squares, used for making or ornamenting the same, (448.)	20
other of cotton cloth or cloth of which C. is ch. val., (324 *a.*)	35
wholly of cotton, made on knitting machines or frames, (322.)	35
flax ch. val., (336.)	40
linen, other than flax, (334.)	35
embroidered, (337.)	30
silk or S. ch. val., (383.)	50
wool-knit, as woollen knit goods under 363.	
wool, other than knit, (366.) 40 cts. per lb. and	35
Capsules, Learned's charcoal, (99.)	50
other proprietary or patent, (99.)	50
Carabines or carbines, (202.)	25
Caraway, oil of, (563.) Free.	
seed, cr., (636.) Free.	
not cr., (94.)	10
Carbolic acid, as a disinfectant, (837 *b.*, S. S., 471.)	20
for chem. or mfg. pps., (594.) Free.	
crystals, in bulk, (594, S. S., 4851.) Free.	
dry or other, med., (594.) Free.	
liquid, (594.) Free.	
Carbolized cottons, (93, S. S., 4987.)	25
ligature, silk, (93, S. S., 4987.)	25
sheep wash, (737 *b.*, S. S., 2426.)	20
Carbon, animal-, cr., fit for fertilizing only, (504.) Free.	
as bone black, (88.)	25
bisulphate and bisulphide of, cr. drug, (636.) Free.	
candles, compound, for electric lights, part met. (216, S. S., 4815.)	45
pure, (837 *b.*)	20
Carbonate of ammonia, (36.)	20
baryta, (603.) Free.	
iron, (837 *b.*)	20
magnesia, med., (60.) 5 cts. per lb.	
native mineral or magnesite, (620.) Free.	
potash, cr., (63.)	20
soda, (92.)	25
Carboys, American, reimpt., (*see* "American mfs.")	
foreign, glass covered or not, (133.) .1 ct. per lb. filled, + + +, pay in addition to duty on contents, (133.)	30
Carbuncles, not set, (480.)	10
set, (459.)	25
Carcasses, fresh, mutton, poultry, or other, + + +, (837 *a.*, S. S., 2325.)	10
Cardamom seed, cr., (636.) Free.	
not cr., (94.)	10
Card-board screens or fans, with printed floral designs, (428, S. S., 5569.)	35
Card-cases, and all similar articles, by whatever name known, + + +, (410.)	35
Card-clothing, mfd. from tempered steel-wire, (411.) 45 cts. per sq. ft.	
Card-clothing, all other, (411.) 25 cts. per sq. ft.	
Cardigan jackets, cuffs, etc., dtbl. under 363 as woollen knit goods or goods made on knitting frames, (*see* "Woollens.")	
Carding machinery, chiefly of metal, (216, S. S., 1136.)	45
Cards, blank, as mfs. of paper, (388.)	15
business, (384, S. S., 3941.)	25
playing-, (478.)	100
partially mfd., (478, S. S., 3270.)	100
printed picture-, (384, S. S., 4719.)	25
printed, (384, S. S., 4719.)	25
wool, or cotton, with steel teeth, as mfs. of steel, + + +, (216.)	45
same with iron teeth, as mfs. of iron, + + +, (216.)	45
Carlsbaden salts, (92, S. S., 2817.)	25
Carmine, water color, (87.)	25
lake, dry or liquid, (87.)	25
Carnelian rings, (459, May 15, 1866, D. & O., March 29, 1871, N. Y.)	25
stones, (480.)	10
Carpets, and carpetings,	
"Angola," so-called, two-ply ingrain, of wool, grass, and cotton, (375, S. S., 1463.) 8 cts. per sq. yd. and	30
Aubusson, (369.) 45 cts. per sq. yd. and	30
Axminster, (369.) 45 cts. per sq. yd. and	30
Baize, or Bockings, (376.) 15 cts. per sq. yd. and	30
Brussels, real, (371.) 30 cts. per sq. yd. and	30
tapestry, (373.) 20 cts per sq. yd. and	30
Carpets woven whole for rooms,* (369.) 45 cts. per sq. yd. and	30
Chenille, (369.) 45 cts. per sq. yd and	30
"Cork," so-called,† (422.)	25
Cotton, wholly or in part, + + +, (378 *a.*)	40
Druggets, (376.) 15 cts. per sq. yd. and	30
Felt, (378 *a.*, S. S., 1011.)	40
Flax, wholly or in part, + + +, (378 *a.*)	40
Floor-matting and floor-mats, exclusively of vegetable substances, (432.)	20
French moquette, (369, S. S., 2638.) 45 cts. per sq. yd. and	30
Hassocks, all that are not portions of carpets or carpetings, (378 *c.*)	40
Hemp, (377.) 6 cts. per sq. yd.	
Ingrain, treble, (374.) 12 cts. per sq. yd. and	30
two-ply, (375.) 8 cts. per sq. yd. and	30
Jute, (377.) 6 cts. per sq. yd.	
Madras of jute, made on Jacquard machine, (377, S. S., 4861.) 6 cts. per sq. yd.	
Mats, all that are not portions of carpets or carpetings, or not exclusively of vegetable material, (378 *c.*)	40
Not otherwise specified in the tariff act of 1883, (378 *a.*)	40
Patent velvet, (372.) 25 cts. per sq. yd. and	30
Plush, plainly woven in one color, without figure, and not requiring the use of Jacquard machine, (378 *a.*, S. S., 4720.)	40
Portions of carpets or carpetings, including bedsides, covers, hassocks,	

* This includes so-called "Turkish rugs" of sufficient size to cover an ordinary room and to supersede the use of carpets, (S. S., 2577.) But other Turkey woollen rugs were held dtbl. as rugs, at 45 per cent., (S. S., 2836.)

† Held *not to be carpeting*, within the meaning of the provision for "carpets of flax or other material not otherwise specified," but a mf. of cork, (S. S., 1436.)

Per ct.

Carpets, and carpetings (*continued*):
mats,
rugs,
screens, *and other*, pay same rates as carpets and carpetings of like character and description, (378 *b*., S. S., 3390.)
rugs not portions of carpets or carpetings, and not of sufficient size to cover an ordinary room, (378 *c*.) 40
samples of carpeting, when dtbl., (S. S., 2640.)
Saxony, (370.) 45 cts per sq. yd. and 30
Screens, all that are not portions of carpets or carpetings, (378 *c*.) 40
"Slipper carpetings," wstd. for mf. of shoes and slippers, dtbl. as mfs. of wstd. under 363. (S.S., 2452.)
Tapestry Brussels, (373.) 20 cts. per sq. yd. and 30
Tapestry velvet, (372.) 25 cts. per sq. yd. and 30
Three-ply, (374.) 12 cts. per sq. yd. and 30
Tournay velvet, (370.) 45 cts. per sq. yd. and 30
Velvet, patent tapestry, printed on the warp or otherwise, (372.) 25 cts. per. sq. yd. and 30
Tournay, (370.) 45 cts. per sq. yd. and 30
Venetian, wstd. chain, (374.) 12 cts. per sq. yd. and 30
yarn, (375.) 8 cts. per sq. yd. and 30
Wilton, (370.) 45 cts. per sq. yd. and 30
Wool, plainly woven in one color and part plush, (378 *a*.) 40
wholly or in part of, + + +, (378 *a*.) 40
Worsted chain Venetian, (374.) 12 cts. per sq. yd. and 30
Woven whole for rooms,* (364.) 45 cts. per sq. yd. and 30
Yarn, Venetian, (375.) 8 cts. per. sq. yd. and 30
Carpet wools. (*See* "Wools.")
Yarn. (*See* "Wools" and "Yarns.")
Carriages and parts of carriages, + + +, (412.) 35
Carriage furniture and hardware, of all kinds, + + +, including plated and japanned, (415.) 35
Cars, railroad, American built, repairs to, in a foreign country, (2040, S. S., 385.) 50
Canadian or American, used only in through traffic between Canada and U. S., repairs to, and refurnishing of, (S. S., 5093.) Free.
Cartridge cases, met. ch. val., (216, S. S., 3552.) 45
other, (474, S. S., 3552.) 40
Cartridge shells, or "central fire cases," brass ch. val., (216 S. S., 3846.) 45
Cartridges, met., loaded, copper ch. val., (216, S. S., 3622.) 45
bulleted, as percussion caps, (474, S. S., 1591.) 40
Car-truck channels, iron or steel, (178.) 1¼ ct. per lb.
Carui, or caraway oil and seed. (*See* "Caraway.")
Carvers, (197.) 35
Cascarilla bark, cr., (636.) Free.
not cr., (94.) 10
Cases, card-, (410.)
packing-, of wood, empty, + + +, (231.) 30
Cashmere shawls, (367.) 45 cts. per lb. and 40
Casks, American. (*See* "American.")
foreign, of wood, empty, (231.) 30
Cassava or Cassada, (800.) Free

Per ct.

Cassia, cassia buds, and cassia vera, ungrd., (524.) Free.
ground, (96.) 5 cts. per lb.
oil, (564.) Free.
saigon, (524, S. S., 4039.) Free.
Cassocks, dtbl. according to mat., (S. S., 4435) when regarded as regalia, (S. S., 3850.)
Castana, or castanea nuts, as nuts, + + +, (305.) 2 cts. per lb.
Castanets, (469, S. S., 2510.) 25
Caster, or cruet-stands, according to material, (May 19, 1859, Boston.)
Casters, or cruets, not in the stands, cut or ornamented, (135.) 45
The same, plain, not cut, (134.) 40
Casters, furniture, according to material.
Castile soap, (8.) 20
Castings, of iron, + + +, (157.) 1¼ ct. per lb.
of malleable iron, + + +, (161.) 2 cts. per lb.
of steel. (*See* "Steel.")
Cast-iron pipe, all kinds, (156.) 1 ct. per lb.
vessels, plates, stove-plates, andirons, sadirons, and tailors' and hatters' irons, (157.) 1¼ ct. per lb.
Castor, or castoreum, (670.) Free.
beans, or seeds, (16.) 50 cts. per bush. of 50 lbs.
oil, (17.) 80 cts. per gal.
Hawaiian, (Pt. I., 2374.) Free.
Casts, of bronze, alabaster, marble, or plaster of Paris, specially impt. (*See* "Academics" and "Societies.")
Catechu, or cutch, (531.) Free.
Catgut ligatures, for surgical uses, (93, S. S., 4987.) 25
strings, and others of like mat., all excepting those for musical instruments, (488.) 25
strings, or gut cord, for musical instruments, (671.) Free.
unmfd., (672.) Free.
Catsup, (284.) 35
Cattle, as "animals, living," (252.) 20
domestic, inspection for exp., (S. S., 4462.)
live, restrictions on exp. of, (S. S., 3867).
neat, and hides of, provisions as to prohibition of impt. of, (842.)
Cauliflowers in salt, or brine, (286, S. S., 5098.) 10
Caustic potash, (63.) 20
soda, (74.) 1 ct. per lb.
adulterated, (74, S. S., 4118.) 1 ct. per lb.
in solution, (74, 822, S. S., 4066.) 1 ct. per lb.
Cavalry trumpets and bugles, (469, S. S., 5217.) 25
Caviare (fish eggs), in cans, (283, S. S., 2372.) 25
Cayenne pepper, grd. or pulv., (96.) 5 cts. per lb.
unground, (584.) Free.
Cedar bark, mfs. of, (837 *b*., S. S., 5469.) 20
wood, mfs. of, (232.) 35
unmfd., (818.) Free.
sawdust of, (837 *a*., S. S., 4899.) 10
Celery seed, (465, S. S., 1903.) 20
Cement, Roman, Portland, and all others, (44.) 20
Cerates, med. prep., + + +, (93.) 25
"Ceresia," or fossil wax, (2, 822, S. S., 2703.) 20
Ceruleine, as a coal-tar dye similitude, (82, 822, S. S., 5113.) 35
Chain or chains of all kinds, made of iron or steel, including iron and steel cables and

* This includes so-called "Turkish rugs" of sufficient size to cover an ordinary room and to supersede the use of carpets, (S. S., 2577.) But other Turkey woollen rugs were held dtbl. as rugs, at 45 per cent, (S. S., 2836.)

	Per ct.
cable-chains,* and saddlery, harness, and coach-chains, but not including such as are jewelry, or gilt or plated, (171.)	
Chain or chains, all not under ¾ inch diameter, 1¾ ct. per lb.	
all under ¾ and not under ⅜ inch, 2 cts. per lb.	
all under ⅜ of an inch, 2½ cts. per lb.	
jewelry, real or mock, (459.)	25
saddlery-, harness-, and coach-, other than iron or steel, (415.)	35
gilt or plated, other than above, (210.)	35
metal, all other than above, (216.)	45
gutta-percha, if not jewelry, (441.)	35
human hair, or same ch. val., (442.)	35
others according to material.	
Chairs, for house or cabinet furniture.	
finished, (230.)	35
in piece or rough, (229.)	30
lawn or garden, of cast-iron, galvanized, (216.)	45
not galvanized or coated, (157.) 1¼ ct. per lb.	
of metals other than plain cast-iron, (216.)	45
but none made of iron or steel wire, or of which either is the comp. part of ch. val. (galvanized or ungalvanized,) can be entered at a lower rate of duty than the wire of which they are made, (182, *d.* & *e.*)	
Chalk, billiard, French, precipitated, prepared,† and red, (46.)	20
preparations, all + + +, (46.)	20
unmfd. (611.) Free.	
Chamberg Blanch, (383.)	50
Chamois skins, (461.)	20
Chamomile flowers, same as camomile.	
Champagne bottles, plain, filled, (310.) 3 cts. each in addition to duty on contents.	
wines. (*See* "Wines.")	
Chandeliers, according to materials.	
Channels, car-truck-, and other, of iron or steel, (178.) 1¼ ct. per lb.	
Chappatote, or Mexican asphalt, (643, S. S., 4867.) Free.	
Charcoal, (525.) Free,	
capsules, proprietary, (99.)	50
Charges, dutiable, former provisions for repealed, (847–8.)	
Charms, if jewelry, (459.)	25
if toys, (425, S. S., 3208.)	35
Charts, printed, (384.)	25
for United States, or Congressional library, (*see* "Books," etc.)	
specially imported for schools, etc., (*see* "Academies" and "Societies.")	
Chatelains, metal attachments to ladies' belts, for carrying parasols, etc., dtbl. as jewelry, (459, S. S., 1624.)	25
Checks, cotton, as "Cotton cloth."	
flax, as mfs. of flax, + + +, (336, 824.)	40
hemp, (334 or 350.)	35
Cheese, (256.) 4 cts. per lb.	
grated, (256, S. S. 1727.) 4 cts. per lb.	

	Per ct.
Cheese, if in glass bottles, the same are dtbl. as such, (S. S., 1727.)	
box hoops and materials, (233, S. S., 2307.)	35
Chemical apparatus, of platinum, (763.) Free.	
compounds, + + +, (92.)	25
glassware, (143.)	45
preparations, used chiefly in medicines, (93, T. R., p. 575.)	25
pps., acids used for, (594.) Free.	
salts, + + +, (92.)	25
Chenille cords, cotton, (324 *a.*)	35
or trimmings, silk, (383.)	50
trimmings, cotton, (325.)	40
Cheroots, (245.) $2.50 per lb. and	25
also, internal revenue tax, (862 and Pt. I., 2093.) $3 per M.	
Cherries, in natural condition or dried, (704.) Free.	
Cherry juice, (301, S. S., 3672, 5326,‡)	20
Chessmen and chessballs, bone or ivory, (424.)	50
wood, (424, 822.)	50
Chest handles, according to materials.	
Chestnuts, (305.) 2 cts. per lb.	
extract of, a dye, (84, S. S., 3412.)	10
flour, as starch, (269, S. S., 3385.) 2½ cts. per lb.	
Chewing tobacco. (*See* "Tobacco.")	
Chian turpentine, cr., (636, S. S., 5114.) Free.	
med. prep., (93, S. S., 4701.)	25
Chia seed, cr., (636.) Free.	
not cr., (94.)	10
Chicle, gum, cr., (636.) Free.	
not cr., (94.)	10
Chicory paste, (288, S. S., 1509.) 2 cts. per lb.	
root, ground or unground, burnt or prepared, (288, S. S., 1334, 2263.) 2 cts. per lb.	
Chief value, meaning of, in tariff laws, (S. S., 5207.)	
Children's bonnets, cloaks, etc., hats, hoods, dress-goods and toys, (*see* "Bonnets," "Cloaks," "Hats," "Woollens," and "Toys.")	
rattles, (425.)	35
Chili peppers, ground or powdered, (96.) 5 cts. per lb.	
unground, (584.) Free.	
Chimney or mantel-pieces, marble, (468.)	50
slate, (131)	30
China-clay, (986.) $3 per ton.	
Same, prepared by kiln-drying for clearing wines, (837 *b*, Oct. 17, 1879. Toledo.)	20
China figures, small, with rounded and loaded base, toys, (425, S. S., 4384.)	35
small, of children in recumbent positions, toys, (425, S. S., 4988.)	
small, human, for children's,	35
playthings, dolls, (425, S. S., 4231.)	35
grass, mfs. of, + + +, (351)	35
noils of, (351, S. S., 3470.)	35
thread, (351, S. S., 3621.)	35
yarn, (351, S. S., 2133.)	35

* The special provision under the late law for "cables and cable-chains" enacted "that no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain-cable." (Pt. I., 1017.)

† A so-called "prepared chalk," but really a very fine quality of whiting for gilders' use, and invoiced as "Red Cross Cliffstone Paris White," was held to be dutiable as whiting or Paris white. (S. S., 5374.)

‡ In a later ruling (S. S., 5398,) the department held "that the principle of the decision, 5326, applied only to such articles as are of a standard entitling them to recognition, *commercially* as fruit juices," about 20 per cent. of alcohol, or 40 per cent. of proof spirits being reported as the quantity necessary in the manufacture of fruit juice, an importation containing 45 per cent. of alcohol was classified a compound of distilled spirits, at $2 per proof gallon.

Per ct.

China, paintings on, by hand of professional artist, (470 *a.*, S. S., 3588.) 30
photograph portraits on, colored by artist by hand, (125, S. S., 3494.) 60
porcelain roses and globes decorated for use in jewelry, (125, S. S., 4971.) 60
China-root, cr., (636.) Free.
not cr., (94.) 10
stone, as China-clay, (986, S. S., 5367.) $3 per ton.
Chinaware, fire-proof, not plain white, and ptly. brown glazed, (125, S. S., 5035.) 60
ware, painted, printed, gilded, or otherwise decorated or ornamented in any manner, including plaques, ornaments, charms, vases, and statuettes, (125.) 60
plain white, (126.) 55
Chinchards, (or chinches,) in oil, as sardines, (S. S., 1382.)
Chincona or cinchona bark, (521.) Free.
root, cr., (636.) Free.
not cr., (94.) 10
Chinese blue, (479.) 20
medicine cases, how classified, (S. S., 4616.)
or Japan wax, (592, S. S., 2225.) Free.
peanut oil, (92.) ~~Free.~~ 25
wine, as dist. sp., (S. S., 1987.)
"Chinoidine," (93, S. S., 2603.) 25
Chinotti, Eve's apples, as confectionery.
Chip bonnets, hats and hoods, (400.) 30
braids and trimmings for, (448.) 20
Chisels, mfs. of steel, + + +, (216.) 45
Chloral hydrate, (93, S. S., 1962.) 25
Chlorate of barytes, (92, S. S., 2117) 25
of potash, (64.) 3 cts. per lb.
of soda, (93, S. S., 4109.) 25
Chlorbarium, or chloride of barium, a salt, barium and chlorine, (92, S. S., 763.) 25
Chloride of lime, (618.) Free.
of zinc, (93.) 25
Chlorkalium, as dung-salts, (which see)
Chloroform, (104.) 50 cts. per lb.
Chlorometers, glass, as mfs. of glass, (143.) 45
Chloral hydrate, (93, S. S., 698.) 25
Chlorure d'oxide de sodium or liquor disinfectante de Labarraque, chem. pr., (92, March 3, 1865, N. Y.) 25
Chocolate, (291.) 2 cts. per lb.
cakes, fancy, styled "bon-bon" or chocolate sweetmeats, (291, S. S., 3569.) 2 cts. per lb.
Chocolate caramels, sold by the lb. and valued at not over 30 cts. per lb., (243.) 10 cts. per lb.
valued at over 30 cts., or sold by the box, package, or otherwise than by the lb., (244.) 50
Chondrometers, (216.) 45
Chromate of iron, (214.) 15
lead, chrome-yellow, (87.) 25
potash, (48.) 3 cts. per lb.
Chrome-yellow, (87.) 25
Chromic acid, (47.) 15
ore, (214.) 15
Chromographs, a composition in zinc frames, (216, 822, S. S., 4442.) 45

Per ct.

Chromos and chromo-lithographs, (384, S. S., 4719.) 25
Chronometer cases, rosewood, or mahogany, empty, (232, Aug. 3, 1858, N. Y.) 35
Chronometers, box, or ships', and parts thereof, (413.) 10
Chrysamic acid, (837 *b.*, S. S., 5147.) 20
Chrysoidine, as a coal-tar color, (82, S. S., 3927.) 35
Chrysolite, crude min., (215.) 20
Church bells, (216.) 45
lamps, ceremonial, but stationary, are not regalia, (S. S., 4312.)
vestments. (*See* S. S., 1141.)
Churches, regalia, gems, statues, statuary, and specimens of sculpture, sp. impt. in good faith for the use of, (771.) Free.
Cicuta conium, or hemlock bark, extract of, (20.) 20
seed and leaf, cr., (636.) Free.
not cr., (94.) 10
Cider, (301.) 20
Cigar cases, finished or unfinished, (476 *a.*, S. S., 2667.) 70
holders, (476 *a.*) 70
lights, "Special Safety," smokers' articles, (476 *a.*, S. S., 1924.) 70
lighters, mechanical, as smokers' articles, (476 *a.*, S. S., 3067.) 70
Cigarette-holders, (476 *a.*) 70
papers, cut or prep. for use, (476 *a.*, S. S., 1732.) 70
papers, in sheets and reams, (392, S. S., 1799.) 25
Cigarettes, asthma-, (93, S. S., 1646.) 25
med., not proprietary, (93.) 25
proprietary, (99, S. S., 3080.) 50
stamping of, (Pt. I., 2283. S. S., 3939.)
stamps, how cancelled, (S. S., 4120.)
Cigars, cigarettes, and cheroots, of all kinds,* paper cigars and cigarettes, including wrappers, subject to same duties as cigars, (245.) $2.50 per lb., and 25
also, internal revenue tax, as follows:
cigars and cheroots, (862. 2093.) $3 per M.
cigarettes weighing over 3 lbs. per 1000. (864, 2093,) $3 per M.
same, weighing not over 3 lbs. per 1000, (863, 2093.) 50 cts. per M.
Cigar stands, and smokers' tables,† (476 *a.*) 70
Cinchona root, cr. dr., (636.) Free.
other than crude, (94.) 10
Cinchona or cinchonine bark, (521.) Free.
Cinchona, muriate of, (93.) 25
Cinchonidia, (629.) Free.
Cinnabar, artificial, mercurial prep., (93.) 25
Cinnamon, and chips of, unground, (526.) Free.
ground or powdered, (96.) 5 cts. per lb.
oil of, (564.) Free.
Citrate of lime, (617.) Free.
magnesia, (93.) 25
soda, (93.) 25
Citric acid, (13.) 10 cts. per lb.
Citron in its natural condition, (704.) Free.
preserved in sugar, (302, Sept. 26, 1860, N. Y.) 35
oil of, or of lemon or cedrat, (565, 574.) Free.
Citronella oil, (567.) Free.

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* Cheroots and cigarettes must be imported (the same as cigars), in quantities not less than 3000, and packed in boxes as prescribed in the case of cigars; but in no case over 500 in a single box, (1838, 2015, 2016, S. S., 1306.)

† Decisions 2746 and 4559 held these articles *under former laws* to be dutiable according to material, and not as "smokers articles." But the provisions of the new act are more comprehensive, covering all "smokers' articles *whatsoever*, not specially enumerated or provided for in this act." Under this provision the decisions cited seem to me no longer to apply.—*Editor.*

Per ct.

Civet, crude, (507.) Free.
oil of, (568.) Free.
Clapboards, rough-hewn or sawed only, pine or spruce, per 1000 pieces of 4 ft. long, or 4000 lineal ft., (S. S., 1265.) viz.:
pine, (227.) $2.
spruce, (228.) $1.50.
all other, rough-hewn or sawed only, (222.) 20
when planed or finished, all the above are subject to the add. duty prescribed for planed or finished lumber, to wit:
for each side panled or finished, (219.) 50 cts. per 1000 feet, board measure.
planed on one side and tongued and grooved, (220.) $1 per 100 feet, board measure.
planed on two sides and tongued and grooved, (221.) $1.50 per 1000 feet, board measure.
Clasps, gilt or plated, if not jewelry, (210.) 35
of other metals, and not jewelry, (216). 45
of all kinds, if jewelry, (459.) 25
Clay, china or kaoline, (98 *b*., May 5, 1863, Phila., also S. S., 620, 1494.) $3 per ton,
the same, prepared by kiln-drying for clearing wines, (837 *b*, Oct. 17, 1874. Toledo.) 20
all other, wrought or mfd., + + +, (98 *a*., July 9, 1863, Boston.) $3 per ton.
the same, unwrought or unmfd., + + +, (97.) $1.50 per ton.
Clay pipes, common, (477.) 35
Claystone, (215, S. S., 1055.) 20
Cliffstone, unmfd., (611.) Free.
Clippings of any kind, fit only for making paper, (754 *a*.) Free.
of brass, (187.) 1½ ct. per lb.
of Dutch metal, (187.) 1½ ct. per lb.
from new copper, (186 *b*.) 3 cts. per lb.
Cloaks and capes. (*See* "Clothing.")
Cloak pins, gilt or plated, and not jewelry, (210.) 35
of other metals, and not jewelry, (216.) 45
of all kinds, if jewelry, (459.) 25
Clock cases, of marble, (414, S. S., 935.) 30
Same, if metal comp. ch. val., (414.) 30
Clocks and parts thereof, (414, S. S., 935.) 30
side ornaments for, as vases, candelabras, etc., are not "parts of clocks," (S. S., 1487.)
Clock-spring-steel in sheets, as steel in sheets polished, under 177 *c*.
Cloisonné, enamelled vases, Japanese. (*See* "Japanese.")
Cloth, bamboo-, (233 or 351, 822.) 35
bolting-, (657.) Free.
bookbinders'-, cotton, (324,) 35
button-, mohair or other mfs. of cloth, fit exclusively for buttons, (382.) 10
emery, cotton, (324, 822.) 35
India-rubber-, with linen or cotton foundations, (453, S. S., 1299.) 30
oil-, all except silk, (340.) 40

Per ct.

Cloth, silk oil-, S. ch. val., (383.) 50
waterproof-, + + +, (340.) 40
woollen. (*See* "Woollens.")
Clothing, to wit.:
capes, cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description, or used for like pps., wholly or ptly. of wool, worsted, or animal hair, excepting knit goods, (367.) 45 cts. per lb. and 40
cotton, ready-made, except knit-goods, (324 *a*.) 35
linen, ready-made, (336.) 40
silk, ready-made, (383.) 50
wool, etc.,* ready-made, all + + +, composed wholly or in part of wool, worsted, or animal hair, exc. knit-goods, (366.) 40 cts. per lb. and 35
of mixed mat. other than part wool, worsted, or hair, is dtbl. at the highest rate at which the component material of ch. val. is chargeable, (824.)
Cloths, colored, for bookbinding, (324 *a*., S. S., 686.) 35
Cloves and clove-stems, ground or powdered, (96.) 5 cts. per lb.
unground, (527.) Free.
oil of, (92.) 25
Cluney lace, (337.) 30
Coaches and parts of, + + +, (412.) 35
Coach furniture and hardware of all kinds, + + +, (415.) 35
lace, according to component materials.
Coal, anthracite, (673.) Free.
bituminous,† per ton of 28 bush. of 80 lbs. each, (417 *a*.) 75 cts. per ton.
cannel-, as bituminous, (417 *a*., S. S., 787.) 75 cts. per ton.
charcoal, (525.) Free.
coke, (418.) 20
culm or slack coal, such as will pass through a half-inch screen, (416, S. S., 1215, 2363.) 30 cts. per ton.
culm of, or slack-, rule as to screens for, (S. S., 3952.)
dust, bituminous and anthracite, as culm, (416, S. S., 602, 667.) 30 cts. per ton.
hods, copper, as mfs. of copper, + + +, (216, 825.) 45
screenings, bituminous and anthracite, as culm, (417 *a*., S. S., 604, 667.) 30 cts. per ton.
Coal stores of American vessels, not unloaded, (674.) Free.
Coal-tar, crude, (80.) 20
colors, or dyes, by whatever name known, + + +, (82.) 35
preparations, all + + +, that are not colors or dyes, (83.) 20
products, such as naphtha, benzine, benzole, dead-oil, and pitch, (81.) 20

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* The editor, in a note on page 22 of his "Pocket Tariff," remarked that "as the paragraph (366.) in 'Schedule K,' for clothing ready-made, etc., is the only specific provision for ready-made clothing in the new tariff act, it would seem to cover clothing of all kinds (not knit), and of whatever material." Literally or strictly construed, this, he still thinks, is clearly the only conclusion the language admits of. But it cannot have been the intention of Congress to introduce and apply the pound rates of duty to clothing of cotton, linen, silk, and other like materials, upon *no other mfs. of which* such a rate is, either in the old or the new act, applied, but must have been *intended* (although I do not think the phraseology expresses it) to embrace "clothing and wearing apparel," in the limiting words, "composed wholly or in part of wool," etc. I have, on mature consideration, classified clothing of other materials, accordingly, as mfs. of such materials, respectively, not otherwise provided for.

† A drawback of 75 cts per ton is allowed on all imported bituminous coal used for fuel on steam-vessels engaged in coasting or foreign trade, the latter applicable to foreign as well as American vessels. (April 2, 1883. Baltimore.)

Per ct.

Coatings, linen, (334.) 35
Coat linings, and goods of like description, ptly. of wool, wstd., or hair of the alpaca, goat, or other animals, (365 *a.*)
valued at not over 20 cts. per sq. yd., (365 *b.*) 5 cts. per sq. yd. and 35
valued over 20 cts., (365 *c.*) 7 cts. per sq. yd. and 40
if wholly of wool, wstd. or hair, or of a mixture of them, all values, (365 *d.*) 9 cts. per sq. yd. and 40
But all such goods with selvedges made wholly or ptly. of other materials or with threads of other materials introduced to change classification, (365 *e.*) are dutiable at 9 cts. per sq. yd. and 40
*All the above goods weighing over 4 oz. per sq. yd., (365 *f.*) 35 cts. per lb. and 40
Cobalt, oxide of, (50.) 20
ores, (675.) Free.
Cobaltum or cobalt crystals, (215, S. S., 2945, 3168.) 20
Cobourgs, printed or ombre-striped, dtbl. as merinos, or woollen dress goods, (Sept. 21, 1857, Boston.)
Cocculus indicus, (528.) Free.
Cochineal, (508.) Free.
lake, (87.) 25
Cocoa, cr., (676.) Free.
prepared or mfd., (292.) 2 cts. per lb.
fiber, leaves, and shells, (676.) Free.
nuts, (746.) Free.
nuts, oil of, (579.) Free.
or coir-matting and mats, (432.) 20
same, not exclusively vegetable, or with wool border, (378 *c.*) 40
sweetmeats, as confectionery, (S. S., 3569.) 2 cts. per lb.
wine, when impt. for med. pps. exclusively, (93, T. R., p. 561.) 25
Cocoons, silk, (785.) Free.
Codfish, (*see* "Fish,")
oil for tanners' use, (92.) 20
Cod-lines, hemp, (350, S. S., 1358.) 35
Cod-liver oil, brown or cr., (92.) 25
med. prep., (93, S. S., 361i.) 25
med. prep., proprietary, (99.) 50
Cod-sounds, (515.) Free.
Codilla, or tow of hemp, (330.) $10 per ton.
Coffee, in the berry,† (677, S. S., 2000.) Free.
acorns, dandelion root, and all other articles used or intended to be used as coffee or as substitutes for, + + +, (290.) 2 cts. per lb.
extract or preps. of, (837 *b.*, T. R., p. 566.) 20
mills, wood and iron, as mfs. of iron, + + +, (216.) 45
Cognac oil, or œnanthic ether, (113.) $4 per oz.
Coiled wire-rods, rivet-, screw-, nail-, and fence-, round, of iron or steel, not lighter than No. 5, w. g., valued at not over 3½ cts. per lb. (180 *a.*) $\frac{6}{10}$ of a ct. per lb.

Per ct.

Coins, cabinets of, (669.) Free.
gold and silver, and copper, (678.) Free.
old foreign copper, in large quantities, for mfg. pps., as old copper, (186 *b.*, S. S., 1760.) 3 cts. per lb.
Coir and coir-yarn, (679.) Free.
floor matting and carpeting, (432.) 20
same, not exclusively vegetable, or with wool border, (378 *c.*) 40
Coke (418.) 20
Colcothar, dry, oxide of iron,‡ as a paint, (87, S. S., 2961, 4914.) 25
as a polishing powder, (479.) 20
Cold cream, cosmetic, (99.) 50
Colleges, impt. for, (*see* "Academies.")
Collodion, fluid, (105, S. S., 5477.) 50 cts. per lb.
rolled or in sheets, but not made up into articles, (105.) 60 cts. per lb.
same, when in finished or ptly. finished articles, (105.) 60 cts. per lb. and 25
Colocynth, coloquintida, or bitter apples, cr., (636.) Free.
not cr., (94.) 10
Cologne water, (100.) $2 per gal. and 50
Colored glass in sheets for mf. of mock jewelry, (143, S. S., 3808.) 45
window glass, dtbl. as window glass, (S. S., 4630.)
Coloring for beer, (117, 822, S. S., 3732.) 50
for brandy, (117.) 50
Colors, alizarine, natural and artificial, (595.) Free.
all coal-tar colors and dyes, by whatever name known and + + +, (82.) 35
aniline,§ and aniline fat, all, (82, S. S., 2899.) 35
and paints,‖ including lakes, whether dry or mixed, or ground with water or oil, and + + +, (87.) 25
barytes, all combinations of with acids or water, (87.) 25
Berlin blue, (479.) 20
black of bone, or ivory drop black, (88.) 25
blanc fixe, (87.) 25
Bremen blue, (87, S. S., 1705.) 25
carmine lake, dry or liquid, (87.) 25
Chinese blue, (479.) 20
Chrome yellow, or chromate of lead, (87.) 25
cochineal, (508.) Free.
cochineal lake, (87, T. R., p. 561.) 25
drop black, (88, July 11, 1859, Boston.) 25
Dutch pink, (87.) 25
enamelled white, (87.) 25
fig blue, (479.) 20
Frankfort black, (479.) 20
French green, dry or moist, (87.) 25
Indian red, (87, S. S., 2132.) 25
ivory drop black, (88.) 25
king's yellow, (87.) 25
Kremnitz white, as white lead, (55, 56.) 3 cts. per lb.
lamp-black, (87.) 25
lead, red-, (58.) 3 cts. per lb.

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* See note to "Dress Goods."
† Not free in any other form than the natural berry, (S. S., 2000.)
‡ See T. D., 30, for description.
§ Aniline colors for painters' use, composed of aniline and starch, to give body, held dutiable under 1350, Pt. I., as aniline colors, (S. S., 2781, 2811.)
‖ This includes all artists' colors put up in oil in small tubes, excepting white and red lead and oxyd of zinc, (S. S., 2299.)

Per ct.

Colors (*continued*):
lead, white-, dry, or in pulp, (55.) 3 cts. per lb.
white-, ground or mixed in oil, (56.) 3 cts. per lb.
lime-white, (87.) 25
litharge, (57.) 3 cts. per lb.
mineral blue, dry or moist, (87.) 25
mineral green, dry or moist, (87.) 25
ochre and ochrey earths, dry, (89.) ½ ct. per lb.
ochre and ochrey earths, ground in oil, (89.) 1½ ct. per lb.
oxide of cobalt, (50.) 20
of iron, (87, S. S., 1212, T. D., 30.) 25
of zinc, dry, (90, S. S., 1212.) 1¼ ct. per lb.
ground in oil, (91.) 1¾ ct. per lb.
Paris green, dry or moist, (87.) 25
white, dry, (45.) ½ ct. per lb.
ground in oil, (45.) 1 ct. per lb.
patent yellow, (87) 25
Prussian blue, dry or moist, (87, S. S., 1530.) 25
red lead, (*see* above, "lead.")
satin white, (87.) 25
sienna and sienna earths, dry, (89.) ½ ct. per lb.
sienna and sienna earths, ground in oil, (89.) 1½ ct. per lb.
Spanish brown, (87.) 25
Tuscan red, as dry colcothar, (87, S. S., 1349.) 25
Turkey red, (87, S. S., 3500.) 25
ultramarine, (85.) 5 cts. per lb.
umber and umber earths, dry, (89.) ½ ct. per lb.
ground in oil, (89.) 1½ ct. per lb.
uranium, oxide of, (635.) Free.
Vandyke brown, (87.) 25
Venetian red, (87, S. S., 1590, T. D., 30.) 25
verdigris, (635.) Free.
vermilion, (87.) 25
wash blue, (479.) 20
white lead, (*see* above, "lead," etc.)
whiting, dry, (45.) ½ ct. per lb.
ground in oil, (45.) 1 ct. per lb.
wood lake, (87.) 25
zinc, oxide of, (*see* above, "oxide.")
Color-stones, or "müllers," for levigating or pulverizing inks and colors, (837 *b.*, S. S., 5048.) 20
Colt's foot, cr. dr., (636.) Free.
not cr., (94.) 10
Colza or cabbage-seed oil, commercially known as rape-seed oil, (23, S. S., 2604.) 10 cts. per gal.
Columbo root, cr. (636.) Free.
not cr., (94.) 10
Combination cards, paper and ribbon, paper ch. val., (388, S. S., 4767.) 15
S. ch. val., (383.) 50
Combs, all kinds for the hair, (419.) 30
curry, wood and iron, (216.) 45
machines for making, part steel, (216, Sept. 18, 1865, U. S. Consul, Liverpool.) 45
Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, + + +, (302.) 35
Comforters, worsted, frame made, as wrstd. knit goods.
Communion service, sp. impt. for church, as regalia, (771, S. S., 450.) Free.
Compasses, mariners', (475.) 35
mathematical, or mechanics', (216.) 45

Per ct.

Compasses, miniature, of metal and glass, (143, or 216, S. S., 2905.) 45
"Composition pour blanchir," so-called, (837 *b.*, S. S., 4076.) 20
Compositions of glass or paste, *not* set, (420.) 10
same, set as jewellery, (459.) 25
same, in round or oval shapes, pierced, and not set, (396, S. S., 3135.) 50
Composition tops, for furniture, (484.) 35
Compounds or preparations, *all* of which dist. spts. is a compt. pt. of ch. val., dtbl. as dist. spts. under 312, (S. S., 4771, which see as to rule of value in Canada.)
Concentrated melada, concrete, or concentrated molasses, testing by the polariscope not above 75 degrees, (236.) 1.40 ct. per lb.
and for every additional degree, or fraction of a degree shown by such test, (236.) $\frac{1}{35}$ of a ct. per lb. add.
Condensed milk, (276.) 20
Coney-plates, (435, S. S., 1556.) 30
Confectionery valued above 30 cts. per lb., or when sold by the box, package or otherwise than by the lb., (244.) 50
all other + + +, made wholly or in part of sugar, and all sugars after being refined, when tinctured, colored, or in any way adulterated, and valued at not over 30 cts. per lb., (243.) 10 cts. per lb.
sugar-candy, not colored, (242.) 5 cts. per lb.
Congressional library, books, maps, and charts for the use of, (659.) Free.
Conium cicuta, seed and leaf, cr., (636.) Free.
not cr., (94) 10
extract of bark of, (20.) 20
Conine or conicine, (*see* "Conium.")
Conserve of roses, (302 *a.*, S. S., 4339.) 35
Contracts, rights, and offences, under old law not affected under new, (857–60.)
Contrayerva root, med. cr. (636.) Free.
not cr. (94.) 10
Cooper, as ale, under 316.
Copal gum, cr., (636.) Free.
not cr., (94.) 10
Copper, acetate of, (92.) 25
all mfs.* articles and wares, wholly or ptly. of, + + +, (216, 824.) 45
alloys, all of which copper is a comp. mat. of ch. val., + + +, (186 *b.*) 3 cts. per lb.
bars, (186 *c.*) 4 cts. per lb.
black or coarse, on all the fine copper contained therein, (186 *b.*) 3½ cts. per lb.
bolts, (216.) 45
bottoms, (186 *d.*) 35
braziers', (186 *d.*) 35
cement, (186 *b.*) 3½ cts. per lb.
Chili and other pigs, (186 *c.*) 4 cts. per lb.
clippings from new copper, (186 *b.*) 3 cts. per lb.
coarse, (*see* "black," above.)
coins, (678.) Free.
old foreign, in large quantities for mfg. pps., as old copper, (186 *b.*, S. S., 7601.) 3 cts. per lb.
old, not used as current money, (186 *b.*, S. S., 3248.) 3 cts. per lb.
composition metal, all of which copper is a

* 186 *c.* clearly conflicts with this provision of 216; and 824 *as clearly*, in my opinion, places the duty at 45 per cent. Therefore I insert the *latter only*.—EDITOR.

Per ct.

comp. mat. of ch. val., + + +, (186 *b.*) 3cts. per lb.

Copper, in forms not enumerated, and not mfd., (186 *c.*) 4 cts. per lb.

ingots, (186 4 cts. per lb.

in the form of ores, on all the fine copper in them, (186 *a.*) 2½ cts. per lb.

in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms. (186 *d.*) 35

medals, (740.) Free.

parts of cabinets, (669.) Free.

nails, (216.) 45

old, fit only for re-mf., (186 *b.*) 3 cts. per lb.

taken from the bottom of Am. vessels compelled by marine disaster to repair in foreign ports, (680.) Free.

old or new, impt. for U. S. Mint, (681.) Free.

ores, on all the fine copper in them, (186 *a.*) 2½ cts. per lb.

paste of sulphide of, (92.) 25

pigs, Chili or other, (186 *c.*) 4 cts. per lb.

pipes, (186 *d.*) 35

plates, (186 *c.*) 4 cts. per lb.

regulus of, on all the fine copper in it, (186 *b.*) 3½ cts. per lb.

rods, (186 *d.*) 35

rolled plates, called brazier's copper, (186 *d.*) 35

sheathing, or yellow-metal, not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets of 48 by 14 inches, and weighing from 14 to 34 oz. per sq. ft., (194.) 35

sheets, (186 *d.*) 35

spikes, (216.) 45

subacetate of, or verdigris, (635.) Free.

sulphate of, or blue vitriol, (51.) 3 cts. per lb.

sulphide of, (92.) 25

wire, (216.) 45

Copperas, green vitriol or sulphate of iron, (52.) $\frac{3}{10}$ ct. per lb.

Copybooks, with printed headings, as printed books or matter, (384, S. S., 3941.) 25

Copying books, blank, for press copying, (385.) 20

Coral, cut or mfd., (421, April 23, 1858, Boston.) 25

jewelry, (459, S. S., 2556.) 25

marine, unmfd., (682.) Free.

Coraline, cr. or unmfd., (682, 825.) Free.

Cordage or cables, Manila, untarred, (345.) 2½ cts. per lb.

all other, untarred, (346.) 3½ cts. per lb.

tarred, (344.) 3 cts. per lb.

Cord, sash-, hemp, (350.) 35

Cordials, spirituous, (313.) $2 per pf. gal.

if in bottles, glass or other, the bottles pay an add. duty (310.) of 3 cts. each.

med., *not* proprietary, (93.) 25

proprietary, med. and other, (99.) 50

Cording and sealing, (*see* S. S., 3092-3.)

Cordonnet, of spun silk, for mf. of fringes, (383, S. S., 3798.) 50

Cordova wool. (*See* "Wool, class 3.")

Cords, cotton, (324 *a.*) 35

flax, (336.) 40

linen, other than flax, (334, 350.) 35

silk, (383.) 50

wholly or in part wool, worsted, or animal hair, (368.) 30 cts. per lb., and 50

Per ct.

Cords, mixed, exc. when part W., wstd., or hair, pay the highest rate at which the comp. of ch. val. is chargeable, (823.)

Cords and tassels, cotton, (325.) 40

flax, (336.) 40

linen, other than flax, (334, 350.) 35

silk, (383.) 50

wholly or in part wool, worsted, or animal hair, (368.) 30 cts. per lb. and 50

mixed, pay as above stated in regard to cords.

Coriander seed, cr., (636.) Free.

not cr., (94.) 10

Cork, bark or wood. unmfd., (683.) Free.

"Cork carpeting," so called, of thin cork, with a few threads of hemp pasted on one side, for strengthening, dtbl. as mfs. of cork, (422, S. S., 1436.) 25

Corks and cork bark, mfd., (422.) 25

Cork wood or bark, cut into small squares, (683, S. S., 1130.) Free.

Corn, Indian, or maize, per bush. of 56 lbs., (263, Pt. I., 1881.) 10 cts. per bush.

meal, (265.) 10 cts. per bush. of 48 lbs.

plasters, wool or other, proprietary, (99.) 50

if not proprietary, (93.) 25

starch residuum, dutiable as corn-meal, (265, S. S., 2700.)

Cornelian, or carnelian, not set, (480.) 10

rings, (459, S. S., 803.) 25

set, as jewelry, (459.) 25

Cornets and completed indispensable parts, (469, S. S., 4453.) 25

toy, (425.) 35

Corporations, municipal or religious, works of art, impt. expressly for presentation to, (819 *b.*) Free.

Corrosive sublimate, mercurial pr., (93.) 25

Corrugated or crimped sheet-iron or steel, (153 *b.*) $1\frac{1}{10}$ ct. per lb.

Corsets, *all*, of whatever mat. composed, (324 *b.*) 35

Corset wire. (*See* "Wire.")

Corundum ore, (692, 825, S. S., 1374.) Free.

Cosmetics, *all*, proprietary and other, (99.) 50

Costs and charges, no longer dutiable, (847-8.)

Costumes-,* actors', arriving in the U. S., (815, S. S., 4686, 4721.) Free.

impt., to be used by schools, societies, etc., in representation of historical and other themes, are dutiable, (S. S., 2677, 3038.)

Cot bottoms, linen, (334.) 35

Coton azotique, or gun-cotton, (439.)

value not over 20 cts. lb. 6 cts. per lb.

over 20 cts. 10 cts. per lb.

Cotton, raw, ginned or unginned, (684, Feb. 18, 1865.) Free.

Cotton, bagging for, and like mfs. + + +, suitable to the uses for which cotton bagging is applied, of whatever material, (343.)

val. not over 7 cts. per sq. yd. 1½ ct. per lb.

val. over 7 cts. 2 cts. per lb.

and silk, hatters' plush of, (451.) 25

and tinsel braids for hats, etc., (448, S. S., 3897.) 20

bed-ticking, as other cotton cloth.

bindings, (324 *a.*) 35

braces, (324 *a.*) 35

* Free entry under 815, limited to those intended for the personal use of the party bringing them, (S. S., 4686.)

Per ct.

Cottonades, as other cotton cloth.
Cotton, braids, (324 *a.*) 35
brilliants, as other cotton cloth.
bruyére, for making flowers, (429 *b.*, S. S., 5471,) 50
buckrams, so called, for bonnet-frames, (324, S. S., 3096.) 35
cambrics, as other cotton cloth.
Canton-flannels, as other cotton cloth.
canvas, or penelopes, (324 *a.*, S. S., 4377.) 35
caps, for use as hats or bonnets, or as substitutes therefor, (400.) 30
others as clothing, (324 *a.*) 35
carpets. (*See* "Carpets, etc.")
cashmere, as other cotton cloth.
clothing, (324 *a.*) 35
cloth, to wit: *all woven* fabrics of cotton in the piece, properly coming within the designation of cloth, and bought and sold by lineal measurement, and the threads of which can be counted* (including jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and like goods, heretofore distinctively provided for); is dutiable according to the number of threads to the square inch (*counting both warp and filling,*) and cost per square yard, as follows:
All counting not over 100 *threads:*
unbleached and uncolored,
val. not over 8 cts. (319 *a.*) 2½ cts. per sq. yard.
val. over 8 cts., (320 *d.* and *f.*) 40
bleached,
val. not over 10 cts., (319 *b.*) 3½ cts. per sq. yard.
val. over 10 cts., (320 *e.* and *f.*) 40
dyed, colored, stained, painted, or printed,
val. not over 13 cts., (319 *c.*) 4½ cts. per sq. yard.
val. over 13 cts., (320 *f.*) 40
All counting over 100, *and not over* 200 *threads:*
unbleached and uncolored,
val. not over 8 cts., (320 *a.*) 3 cts. per sq. yd.
val. over 8 cts., (320 *d.* and *f.*) 40
bleached,
val. not over 10 cts., (320 *b.*) 4 cts. per sq. yd.
val. over 10 cts., (320 *e.* and *f.*) 40
dyed, colored, stained, painted, or printed,
val. not over 13 cts., (320 *c.*) 5 cts. per sq. yd.
val. over 13 cts., (320 *f.*) 40
All counting over 200 *threads:*
unbleached and uncolored,
val. not over 10 cts., (321 *a.*) 4 cts. per sq. yd.
val. over 10 cts., (321 *d.* and *f.*) 40
bleached,
val. not over 12 cts., (321 *b.*) 5 cts. per sq. yd.
val. over 12 cts., (321 *e.* and *f.*) 40
dyed, colored, stained, painted, or printed,
val. not over 15 cts., (321 *c.*) 6 cts. per sq. yd.
val. over 15 cts., (321 *f.*) 40
all not countable, + + +, excepting damasks, embroideries, and velvets, (324 *a.*) 35
cords, (324 *a.*) 35
with tassels attached, as trimmings, (325.) 40

Per ct.

Cotton, crochet-, on spools, as spool-thread under 326, (S. S., 2540.)
damask, (325.) 40
doylies, in the piece, as damask, (325.) 40
drawers, of woven cloth, (324 *a.*) 35
wholly cotton, shaped, fashioned, or narrowed wholly or in part by knitting machines or frames, or knit by hand, (323) 40
wholly cotton, *made* on knitting machines or frames, + + +, (322.) 35
duck, as cotton cloth.
embossed, as cotton cloth, (S. S., 2598.)
embroideries, (325.) 40
floss, as cotton thread.
fringes, (325.) 40
fuse, mfd. for, and used by smokers, (476 *a.*, S. S., 1778.) 70
galloons, (324 *a.*) 35
genappins, as cotton cloth.
gimps, (324 *a.*) 35
gloves, (324 *a.*) 35
goring, (324 *a.*) 35
grenadines, as cotton cloth
"hair-switches," so called, glazed cotton thread, or of colored cotton, as cotton thread, under 318, (S. S., 1039, 2824.)
handkerchiefs, hemmed, (325.) 40
in the piece, as cotton cloth, (S. S., 2477.)
hat-bodies, (449.) 35
hose and half-hose. (*See, below,* "Cotton stockings," etc.)
insertings, (325.) 40
Italian cloth ims. as cotton cloth, (S. S., 1699.)
Japanese cloths, as cotton cloth.
lace fichus and collars, completed ready for wear, as clothing, (324 *a.*, S. S., 5457.) 35
laces, (325.) 40
lace window curtains, (325.) 40
mfs., + + +, (324 *a.*) 35
mixed fabrics, cotton ch. val., not part W., wstd., or hair, at the highest rates of like fabrics wholly of cotton, (824.)
part W., wstd., or animal hair, as like goods wholly of those substances, respectively.
other than above, at the highest rates at which the component mat. of ch. val, is chargeable, (824.)
moleskins, and repellant moleskins, (324 *a.*, Aug. 12, 1857, Philadelphia.) 35
mulls, dtbl. under 324 *a.* 35
muslin skirtings and lappets, as cotton cloth.
muslins, as cotton cloth.
patterns of paper muslin (324 *a.*, S. S., 4071.) 35
piques, as cotton cloth, (S. S., 3697.)
plush, (324.) 35
poplins, as cotton cloth,
rags, for paper stock, (754 *a.*) Free.
ribbons, for hat-bands, (325, S. S., 4573.) 40
satins, or satines, cotton ch. val., as cotton cloth.
silk ch. val., (383.) 50
seed, (760.) Free.
oil, 7½ lbs. to the gal., (27.) 25 cts. per gal.
shirts, not woven or knit, (324 *a.*) 35

* "The terms of the law imposing duty according to the count of threads, should be held to apply in all cases where such count can be ascertained by means of the 'glass' commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser, according to the number of threads to the square inch." (January 3, 1866, B. L. Luddington, U. S. Appraiser, N. Y.)
And see, also, S. S., 2495, 3305, 3380, and 3697.

	Per ct.
Cotton, shirts, knit or woven. (*See, below,* "Cotton stockings," etc.)	
silesias, as cotton cloth.	
slippers, emb. with wstd., (366, S. S., 4164.) 40 cts. per lb. and	35
spool-thread, when on spools containing *not* over 100 yds. each, (326.) 7 cts. per doz. spools.	
the same when on spools containing over 100 yds., is subject for every 100 yds., or fraction thereof, in excess of 100 yds., to an additional duty of 7 cts. per doz. spools.	
stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, wholly of cotton, or cotton ch. val., and no part wool, worsted, or hair, (323, 824.)	40
the same, and all other goods, all cotton, made on knitting machines or frames, and + +, (322.)	35
suspenders, (324 *a.*)	35
Swiss-muslins, dotted and figured, as embroideries, (325, S. S., 4868.)	40
plain, (324 *a.*, S. S., 2400.)	35
tarlatans, (324 *a.*, S. S., 2268, 2298.)	35
thread on spools, (*see above*, "spool-thread.")	
thread,* yarn, warps, or warp-yarn, *all*, in whatever form, except spool-thread, to wit: (318 *a.*)	
valued not over 25 cts. per lb., (318 *b.*) 10 cts. per lb.	
over 25 and not over 40 cts., (318 *c.*) 15 cts. per lb.	
over 40 and not over 50 cts., (318 *d.*) 20 cts. per lb.	
over 50 and not over 60 cts.. (318 *e.*) 25 cts. per lb.	
over 60 and not over 70 cts., (318 *f.*) 33 cts. per lb.	
over 70 and not over 80 cts., (318 *g.*) 38 cts. per lb.	
over 80 cts. and not over $1, (318 *h.*) 48 cts. per lb.	
over $1, (318 *i.*)	50
ties or hoops for baling pps., of iron or steel, not thinner than No. 20 w. g., and finished, (155.)	35
ties or hoops, when *not finished*, those of iron are subject to hoop-iron rates, and ¼ of a ct. per lb. *in addition.*	
towelling or towels, damask, (325.)	40
in the piece, if not damask, as cotton cloth, (S. S., 2291, 4035.)	
tracing cloth, (324 *a.*, S. S., 3834.)	35
trimmings, (325.)	40
for hats, (325, S. S., 4573.)	35
twills, as other cotton cloths, velvet, or velveteens, (325.)	40
velvet binding, (325, Oct. 16, 1857, N. Y. and T. R., p. 589.)	40
velvet ribbons, (325.)	40
patterns and uppers for slippers, embroidered with silk, S. ch. val., (382, Aug. 24, 1857, N. Y.)	50
Cotton velvet, embroidered with wrstd., as mfs. of wstd. under 362.	
vestings, as cotton cloth.	
warps or warp-yarn, (*see* above, "cotton thread, yarn," etc.)	
waste, *all*, (754.) Free.	
wearing apparel, not knit or made on frames, and + + +, (324 *a.*)	35
webbing, (324 *a.*)	35
yarn, (*see* above, "cotton thread," etc.)	
Coumarine, (837 *b.*, S. S., 4288.)	20
Countable cottons, (*see* S. S., 3380.)	
Counters, duty according to material.	
Counting-house boxes, paper, (390.)	35
Court-plaster, (93.)	25
Coverings of merchandise, to wit: packages, sacks, crates, boxes, or coverings of any kind, if they shall be of any material or form designed to evade duties thereon, or designed for use otherwise than in the bona fide transportation of goods to the United States, the same shall be subject to a duty upon the actual value of the same (848.) of	100
Covers in book form, contg. samples of textile fabrics, dtbl., (S. S., 3781.)	
made of portions of carpets or carpetings, are subject to the rates of duty imposed on like carpets or carpetings, (378 *b.*)	
Cowhage or cowitch down, cr. (636.) Free.	
Cowhair, (*see* "Hair.")	
fabrics, as like mfs. of wstd.	
"Cowhides," so-called, used as whips, (837 *b.*)	20
Cowlick cloth, as mfs. of mohair, wstd., etc., under (363, June 5, 1857, N. Y.)	
Cow- or kine-pox, (637.) Free.	
Cowrie gum, cr., (636.) Free.	
not cr., (94.)	10
Cowries, shells, unmfd., (809.) Free.	
Cracked rock plaster, (837 *b.*, S. S., 2573.)	20
Crackers, fire-, of all kinds, (431.)	100
flour-, (837 *b.*)	20
Cranks, mill-, wrought-iron, (163.) 2 cts. per lb.	
Crapes, Albert, (383, S. S., 3630.)	50
silk and cotton, C. ch. val., (324 *a.*)	35
silk, or S. ch. val., (383.)	50
Victoria, (324 *a.*, S. S., 3630.)	35
Crape trimming, silk and cotton, S. ch. val., (383.)	50
silk and cotton, C. ch. val., (325.)	40
Crash, cotton, as cotton cloth.	
linen, (334.)	35
Cravats, as clothing, (*see* T. R., p. 564.) to wit:	
cotton, (324 *a.*)	35
silk, (383.)	50
wool, wstd., or mohair, (366.) 40 cts. per lb. and	35
Crayon pencils, so-called, being wood pencils filled with chalk or other like material, (473 *a.*, S. S., 4265.) 50 cts. per gross and	30
Crayon portraits, (470 *a.*, 822, S. S., 3825.)	30
Crayons, (423.)	20
Crayons, definition of, (S. S., 4265.)	
Cream nuts, (746.) Free.	
Cream pink, dtbl. as ptly. refined argal, (31, S. S., 3214.) 4 cts. per lb.	

* Upon investigation it is found that the weight of cotton-thread varies from one to one and a half per ct., according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per ct. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice, (S. S., 2590.)

Per ct.

Cream tartar,* (18.) 6 cts. per lb.
Cremnitz or Kremnitz white, as white lead, dry, (55.) 3 cts. per lb.
Creosote, (93, S. S., 2587.) 25
Crepe de chene, (383.) 50
Cricket-sashes, of knit wool, dtbl. under 363, as knit goods, according to cost, (S. S., 5449.)
Crinoline cloth, (445.) 30
steel, as crinoline steel wire, (S. S., 1007.)
wire, (*see* "Wire.")
Crochet-cotton, on spools, as spool-thread, (326, S. S., 2540.)
needles, (206, S. S., 2693.) 25
for machines, (206, S. S., 3434.) 25
Crockery ware, brown, and common stoneware, (124.) 25
decorated, or ornamented in any manner, (125.) 60
plain white, (126.) 55
all other composed of mineral or earthy substances, + + +, (127.) 55
Crocus colcottra, as colcothar, which see.
Crosses and stoles embroidered, silk and metal, emb. S. ch. val., (383, S. S., 2851.) 50
Croton bark and seed, cr., (636.) Free.
not cr., (94.) 10
oil, (26.) 50 cts. per lb.
Crucibles, black lead, (837 *b.*) 20
earthen or fire-clay, (124, S. S., 3845.) 25
sand, (124, S. S., 3845.) 25
Cryolite or kryolite, (613.) Free.
Crystals, alum, (32.) 60 cts. per 100 lbs.
brown, (82, S. S., 1035.) 35
cobalt, (610, S. S., 3168.) Free.
glass for watches, (494.) 25
glass, other, (495.) 45
lees, (31.) 4 cts. per lb.
soda, (72.) ¼ ct. per lb.
tin, (82.) 25
watch, *all*, (494, S. S., 2807.) 25
yellow, so styled, mfd. from naphthaline, as aniline dyes, (82, S. S., 523.) 35
Cuban currency, peso and dollar identical, (S. S., 4395.)
Cuban customs regulations, (S. S., 4992,)
Cubebs, cr., (636.) Free.
not cr., (94.) 10
Cubic niter or nitrate of soda, (630.) Free.
Cucumbers, in natural state or in salt or brine, (286.) 10
Cudbear, (529.) Free.
extract of, (84.) 10
"Cudbear substitute," so-called, being aniline residuum, (837 *b.*, S. S., 3721.) 20
Cuff-buttons, (*see* "Buttons.")
Cuffs, flax, (336.) 40
Culm or slack coal, (416.) 30 cts. per ton.
rule as to screens for, (S. S., 3952.)
Cummin seed, cr., (636.) Free.
not cr., (94.) 10
Cupboard turns, according to material.
Curb-chains, polished iron, as saddlery.
"Curios," (*see* "Japanese cloisonné vases.")
Curling stones or quoits, (685.) Free.
Curls, human hair, (442.) 35
Currants, Zante, or other, (293.) 1 ct. per lb.

Per ct.

Currency, U. S. legal tender, quality of, (S. S., 3736.)
Curriers' and cutting-knives, as mfs. of steel, + + +, (216, March 30, 1865, Boston.)
Curry and curry powders, (530.) Free.
Curtains of linen cloth edged with lace, (334 S. S., 5322.) 35
Cushions, cane and linen stuffed with straw, with light woollen cover on one side, dtbl. as household furniture under 230, (S. S., 3514.) 35
Custom house fees, (S. S., 1373, 5560.)
Cutch, (531.) Free.
Cutlasses, as swords, (207.) 35
Cutlery, all kinds, but pen, pocket, and jack-knives, and razors, (197, Sept. 22, 1864, Cincinnati; S. S., 369.) 35
Cuttle-fish bone, (686.) Free.
Cyanite or kyanite, (616.) Free.
Cymbals, musical insts., (1339, S. S., 3992.) 25

D.

DAGGERS, as cutlery, (197.) 35
Daguerreotype plates, (216.) 45
Damage, allowance, examination of goods, (S. S., 3636, 3799.)
on goods injured by fire, (S. S., 4167.)
on oranges cast overboard during voyage, (S. S., 4581.)
on sugars, (S. S., 4150.)
protest, etc., not required, (S. S., 3551.)
(*see* new regs., S. S., 3869.)
none allowed on cigars on account of mold due to the damp condition in which they were shipped, and to the further dampness contracted in the vessel, and not on account of their becoming wet by sea-water, (S. S., 3134.)
none allowed on coverings, (not dtbl.) of merchandise, (Aug. 1, 1871, Phila.)
on apples in transit, allowed, (S. S., 4743.)
on tin plates, allowance of, (S. S., 3510.)
or partial loss from rust or discoloration, no allowance for, on iron or steel, or any mf. thereof, (184.)
to fruit, special limitation of allowance for, under former laws, omitted in new.
no allowance for breakage, leakage, or damage on wines, liquors, cordials, or dist. spts., (308 *f.*)
to goods on voyage of importation, (1889, Regs. pp. 219 to 226. S. S., 649, 650, 2270.)
returns on sugar, (*see* S. S., 3820, 3832.)
Damaged goods, stencilling of, (S. S., 3456.)
sugar, examination of, (*see* S. S., 3713.)
see rules as to exportation of merchandise on which damage has been allowed, (S. S., 1092.)
Damasks, cotton, (325.) 40
linen, (334.) 35
silk, (383.) 50
Dammar gum, or dammarine, cr., (636.) Free.
not cr., (94.) 10
Dandelion-root, or taraxacum, all, (290, S. S., 3289.) 2 cts. per lb.

* "Any article which is in fact and substantially cream of tartar, and is used without further process of refinement for purposes for which cream of tartar is used, should be classified as cream of tartar, whether known by that name in commerce or by other designations, such as 'pink cream,'" etc., (S. S., 1551.)

	Per ct.
Dantzig spruce-beer, or malt-extract, as beer, (316, S. S., 5372.)	
in bottles or jugs. 35 cts. per gal.	
otherwise. 20 cts. per gal.	
same, damaged, not subject to provisions of 1897, for damaged drugs, (S. S., 5583.)	
Darning needles, (206.)	25
Date of importations of mdse. for imm. tr., (*see* S. S., 5633.)	
Dates, green, ripe, or dried, (294.)	1 ct. per lb.
preserved in sugar or molasses, as fruits preserved, (302.)	35
Dead-oil, (81.)	20
Deals, sawed, of hemlock, white-wood, sycamore and bass-wood, (219 *a.*) $1 per 1000 ft., board measure.	
all other. $2 per 1000 ft., bd. m.	
Decalcomaine pictures, as ptd. mat., (384, S. S., 3822.)	25
Decanters, cut, engraved, painted, colored, printed, silvered. or gilded, (135.)	45
plain, moulded, or pressed flint or lime glass, (134.)	40
and other like vessels of glass, + +, if filled, pay the *same rates* of duty in add. to duty on contents, as if not filled, (136.)	
partly cut, contg. brandy, in add. to contents, (135-6, S. S., 3589.)	45
Deck-beams, structural, of iron or steel, (178.)	1¼ ct. per lb.
Decoctions of dye-woods, (84.)	10
Deer, alive, (252.)	20
carcasses, (837 *a.*, S. S., 15, 2325.)	10
horns, parts of, cut to lengths for knife-handles and not further mfd., (837 *b.*, S. S., 4689.)	20
skins, dressed and finished, (461.)	20
raw or uncured, (719.) Free.	
tanned, as leather, (460.)	15
Demijohns, plain, covered or not, (133.)	1 ct. per lb.
filled + +, in addition to duty on contents, (133.)	30
Denims, as other cotton cloth.	
Dentifrices, (99.)	50
Derelict goods, when dtbl., (S. S., 4168.)	
Desiccated and compressed vegetables, (287, Aug. 30, 1859, N. Y.)	30
Dextrine, (19.)	1 ct. per lb.
"Diagonals," cloth-, wool, as woollen cloths under 362.	
dress-goods for women and children, as dress-goods under 365, (S. S., 3097.)	
Dials, chronometer-, box or ship's, (413.)	10
clock-, (414.)	30
watch-, (494.)	25
others, metal, plated or gilt, (210.)	35
of other metals, (216.)	45
porcelain, (125.)	60
Diamond-dust or bort, (688.) Free.	
Diamond-pointed pencils for drawing on glass,* (216.)	45
Diamonds, designers'-,* (216.)	45
engravers'-,* (216.)	45
glaziers', (687.) Free.	
impt. by mail, when free under 687, (S. S., 3546.)	
other, not set, (480.)	10
set, (459.)	25
rough or uncut, (687.) Free.	
Diapers, cotton, as cotton cloth.	
linen, (334.)	35
Dice, ivory or bone, (424.)	50
wood, (424, S. S., (4119.)	50
Die-blocks or die-blanks, steel, (177 *a.* and *b.*)	
val. not over 4 cts. per lb.	45
val. over 4, and not over 7 cts.	2 cts. per lb.
val. over 7, and not over 10 cts.	2¾ cts. per lb.
val. over 10 cts.	3¼ cts per lb.
Dimities, cotton, as cotton cloth.	
Dirks, (197, or 207 *b.*)	35
Discriminating duties on impts. from beyond the Cape of Good Hope, repealed, (Pt. I., 2329.)	
on impts. by certain foreign vessels, in addition to the ordinary rates, (827.)	10
Dishes, cast-iron, (157.)	1¼ ct. per lb.
chafing, copper, (216.)	45
earthen, as earthen-ware.	
glass, as glassware.	
metal hollow-ware, coated, glazed, or tinned, (201.)	3 cts. per lb.
gilt or plated metal, (210.)	35
other metal, (216.)	45
Disks, glass, cut or ground, (135.)	45
optical, or object glasses for telescopes, edges ground or cut, (135 or 143, August 5, 1858, Boston.)	45
unwrought, for use in mf. of optical instruments,† (708.) Free.	
Distilled oils, + + +, (92.)	25
spirits, alc. prep., containing 50 per cent. of anhydrous alcohol, (101.)	$1 per gal.
spirits, + + +, (311 *a.*)	$2 per pf. gal. (See "Liquors."
vinegar, as acetic acid.	
Dividers, according to material.	
Divi-divi, (532.) Free.	
Dog-chains, (171.)	2½ cts. per lb.
Dogs, living, (252.)	20
Doilies, cotton damask, (325.)	40
linen, (334.)	35
Dolls,‡ all kinds of, and wardrobes of, (425.)	35
in cases, with necessary wardrobes, invoiced together, (425, S. S., 3871.)	35
so called, but which were jumping-jacks and caricatures, partly of worsted, as toys, (425, S. S., 1725.)	35

* If these instruments were made *wholly of undutiable materials* they would probably be entitled to entry *free* under 825, as similitudes of glaziers' diamonds. By decisions of the Department (S. S., 2865, 3556, and 5521,) they were classified as "*precious stones set*," under the provisions of former laws, (*see* Pt. I., 1396.) But the new tariff act contains no similar provision; and that for "jewelry of all kinds," (459,) does not seem to me to be applicable to articles of this kind, as they are certainly *not jewelry;* nor are they classifiable as non-enumerated manufactures, for they are composed in part of metal or wood, (*both dutiable,*) and *are provided* for in 216 as "manufactures, articles, or wares + + + composed wholly or in part iron, steel, ... or any other metal."—EDITOR.

† Department decision of Jan. 8, 1883, (S. S., 5522) ruled that "glass blown in cylinder shape, then cut in strips of two feet in length by 1½ inches in width, intended to be used in the manufacture of spectacles," could not be classified under the provision for "glass plates or disks, unwrought, for optical instruments," and that "spectacles are not optical instruments within the meaning of the provision cited."

‡ Small china figures of children in recumbent positions, held to be toys and not dolls, (S. S., 4384, 4988;) also dolls' wardrobes and toilet articles, (S. S., 569.)

Per ct.

Dolls, whistling and bathing, of Indian rubber, cl. as toys, (425, S. S., 3394.) 35
Dolmans for ladies and children, wholly or ptly. of W., wstd., or hair, (367.) 45 cts. per lb. and 40
Domestic goods returned, evidence of exp., (S. S., 4224.)
Domestic products and mfs. returned in same condition as exp., (649 *a.*) Free.
barrels exp. filled with domestic petroleum and returned empty under regs., (648.) Free.
casks, barrels, carboys, bags, and other vessels of Am. mf., exp. filled with Am. products, or exp empty and rtd. filled with frn. products, including shooks rtd. as barrels or boxes under regs., (649 *b.*) Free.
Dometts, wool and cotton, as flannels, under 363. (See "Flannels.")
Dominoes, according to material.
if toys, (425.) 35
Donna Maria silk-veil goods, (383.) 50
Doubloon, S. American, value in Argentine is $15.70. (S, S., 3153.)
Down, cowhage, or cowitch-, cr., (636.) Free.
not cr., (94.) 10
Downs, bed-,* (650.) Free.
Dragons' blood, (533.) Free.
Draughts, ivory or bone, (424.) 50
wood, rubber, or gutta-percha, (424, 822.) 50
Drawbacks on exportations, (*see* Pt. I., 1978, 1982-3, and 2293.)
allowed on free RR. iron remfd. and connected by bars and bolts of domestic iron, (S. S., 3984.)
caps on tin cans, (S. S., 4274.)
same, on grass scythes, (S. S., 3638.)
same, under 1982 *e.*, all materials must have been impt., (S. S., 4148.)
same, none allowed on free salt used in curing meat for exp., (S. S., 4137.)
same, not allowed on goods out of custody of customs officers, (S. S., 4843, 4850.)
same, on cartridges, (S. S., 4212.)
same, on gin, duty paid, allowed only on quantity actually exp., (S. S., 4264.)
on grain bags made of free burlaps, (S. S., 4217.)
same, on prep. cocoanut, (S. S., 4664.)
same, on RR. iron, (*see* "Railroad.")
same, on rosin used in soldering tin cans, (S. S., 4282.)
same, on solder of tin cans, evidence as to, (S. S., 4199.)
same, on unprimed cartridge shells, (S. S., 4660.)
restrictions, (S. S., 3506, 3541.)
10 per ct. addl. dty. paid under 2970, rtd. as drawback under 2977, (S. S., 3502.)
sampling of sugar for, (S. S., 3879.)
silks withdrawn from bond for dyeing not entitled to, (S. S., 3187.)
statute amended March 10, 1880, (*see* Pt. I., 2293.)
Drawers, cotton, (*see* "Cottons.")
linen, (336.) 40
silk, (383.) 50

Per ct.

Drawers, woollen, knit, (*see* woollen knit goods.)
not knit, (366.) 40 cts. per lb. and 35
Drawing knives, (216, March 30, 1865, Boston.) 45
pencils, (473 *a.*) 50 cts. per gross and 30
Drawings, (837 *b.*) 20
specially impt., (*see* "Academies" and "Societies.")
Draw-knobs, according to material.
Dress goods, women's and children's, and coat-linings, Italian cloths, and other goods of like description, wholly or ptly. of wool, wstd., or hair of the alpaca, goat, or other animals, as follows, to wit:
1. Those composed *wholly* of either of these materials or of a mixture of these *exclusively*, all values, (365 *d.*) 9 cts. per sq. yd. and 40
2. *The same*, having selvedges made wholly or ptly. of other materials, (365 *c.*) 9 cts. per sq. yd. and 40
3. Those composed in part of other materials, val. not over 20 cts. per sq. yd., (365 *b.*) 5 cts. per sq. yd. and 35
val. over 20 cts., (365 *c.*) 7 cts. per sq. yd. and 40
4. All of the above descriptions of goods, with threads of other materials than wool, wstd., or animal hair introduced for the purpose of changing the classification, (365 *e.*) 9 cts. per sq. yd. and 40
5. All† of the above weighing over 4 oz. per sq. yd., (365 *f.*) 35 cts. per lb and 40
fancy alpaca and diagonals, as "dress goods" under 365, (S. S., 3097.)
Dressings, hair-, and other toilet-, (99.) 50
Dress ornaments, beads, silk, and metal, (396, Jan. 30, 1865, N. Y.) 50
silk and wood, S. ch. val., (383.) 50
ornaments, S. ch. val., (383.) 50
wooden moulds or cores for, mfs. of wood, + + +, (233, Oct. 18, 1864, Boston.) 35
Dress-patterns, emb., dtbl. according to material of ch. val., (823.)
Dress-shields, gutta-percha, cotton, and silk, *and other*, according to mat. of ch. val., (823 S. S., 3733.)
Dress trimmings, cotton, (325.) 40
cotton and wstd., (368.) 30 cts. per lb. and 50
flax or linen, (336.) 40
mohair, wholly or ptly., (368.) 30 cts. per lb. and 50
silk, (383.) 50
wool, wholly or ptly., (368.) 30 cts. per lb. and 50
wrstd., wholly or ptly., (368.) 30 cts. per lb. and 50
wrstd. cloth in strips, emb. with silk, for dress-trimmings, (368, S. S., 5539.) 30 cts. per lb. and 50
Dried blood, (501.) Free.
bugs, (636.) Free.
fibers, med., + +, cr., (636.) Free.
not cr., (94.) 10
fruits, + + +, (704.) Free.
moss, cr., in bulk, (636, S. S., 4854.) Free.
pulp, (393.) 10
Drillings, or drills, cotton, as cotton cloth.
linen, (334.) 35

* There may be some doubt whether paragraph 630 limits downs alike with feathers by the word "bed-." The practice under the former law, of precisely the same language, has, I believe, been to the contrary.—EDITOR.

† I do not feel quite certain that this provision, in the connection in which it *now* stands in the law, covers any other than so-called "all wool" goods. But as it embraced mixed goods in the former law, Congress probably did not intend to change its effect in the new.—EDITOR.

	Per ct.
Drop black, paint, (88.)	25
Dross lead, (188.)	1½ ct. per lb.
Druggets, *all*, (376.)	15 cts. per sq. yd. and 30
Drugs, cr., + + +, (636.)	Free.
not cr., + + +, (94.)	10
cr., for dyeing or tanning, + + +, (509 and 689.)	Free.
Drums, (469, S. S., 2510.)	25
toy-, (425.)	35
Duchess laces, (325, S. S., 3912.)	40
Ducks, cotton, as cotton cloth.	
linen, other than sail-, and including bear-, imitation-, ravens-, and all other ducks of hemp or flax, excepting sail-duck, (336.)	
half-, for sails, as sail-duck, (Nov. 16, 1843, N. Y. and Boston.)	
sail-, or canvas for sails, including the heavy ducks of Russia and English sail-cloth and canvas, (348, Nov. 16, 1843, N. Y. and Boston.)	30
Dulse, seaweed, (777.)	Free.
Dundee, double warp bagging, (*see* "Bagging.")	
Dung-salt, capable of other uses than as manure, cannot be classified with "substances expressly used for manure," (S. S., 497.)	
if it contains less than 30 per ct. of potash, (505, S. S., 561, 715.)	Free.
Dunnage mats, (837 *b.*, S. S., 1792.)	20
(*see* notes, to 151 "Sheet-Iron.")	
Dutch- or yellow metal, unmfd., (215.)	20
Dutch metal, leaf, in bulk or otherwise, (198, S. S., 4508.)	10
clippings or scraps, (187.)	1½ ct. per lb.
mfs. articles and wares, + + +, wholly or ptly. of, and whether wholly or ptly. mfd., (216.)	45
Dutch pink, (87.)	25
Dutiable charges, provisions repealed, (847–8.)	
Dutiable value, how estimated when there is no ascertained market value, (S. S., 3241.)	
value of undervalued goods, (*see* S. S., 3711.)	
value of stamped matches, (S. S., 4434.)	
Duties, discriminating, on impts. from beyond the Cape of Good Hope, repealed, (Pt. I., 2329.)	
on impts. by certain foreign vessels, in add. to the ordinary rates, (827.)	10
discriminating, on cargoes of Bora-Bora vessels, (911, S. S., 4633.)	
tonnage and discriminating, new regs., (S. S., 3938.)	
Duty, addl. on gds. over year in bond, (S. S., 4156.)	
addl. of 20 per ct. under 1862, on pro forma invoice entry under $100, (S. S., 4149.)	
penal, decision of court in Schneider's case, (S. S., 4471.)	
penal, for undervaluation of goods subject to discriminating duty *only*, (S. S., 4533.)	
penal, for undervaluation, rule on damaged fruit, etc., (S. S., 4524.)	
rate cannot be changed after goods are distributed from case, (S. S., 4592.)	

	Per ct.
Dyed moss, for use as parts of artfl. flowers, (429 *b.*, S. S., 2518.)	50
other, (837 *b.*)	20
Dyeing, cr. articles for, (509, 636, 689.)	Free.
same, not cr., + + +, other than extracts, (837 *b.*)	20
extracts of nutgalls, Persian berries, and myrobolans and of like substances, (11, 84, 822, S. S., 3898, 5529.)	10
Dyes, aniline, or coal-tar, by whatever name known, (82.)	35
Bismarck brown, (82, S. S., 4043.)	35
hair, (99.)	50
other, + + +, (837 *b.*)	20
Dye-stuffs from coal-tar, as "resorcine red," and naphthylamine, (82, S. S., 4032.)	35
Dye, Tyrian-, (837 *b.*, July 8, 1861, Boston.)	20
Dye-woods in sticks, or cr., (636.)	Free.
extracts and decoctions of, + + +, (84.)	10
Dynamite, val. not over 20 cts. per lb., (439.)	6 cts. per lb.
val. over 20 cts. per lb.	10 cts. per lb.

E.

EAR-RINGS, (459.)	25
Earthen and stone-wares, to wit:	
brown* earthen- and common stone-ware, gas-retorts, and stone-ware not ornamented, (124, S. S., 1482.)	25
chemical-, of fine clay, glazed, (127, S. S., 2377.)	55
China-, porcelain-, parian-, bisque-, earthen-, stone-, and crockery-ware, including placques, ornaments, charms, vases, and statuettes,† painted, printed, gilded, or otherwise decorated or ornamented in any manner, (125.)	60
China, porcelain, parian, and bisque ware, plain white, and *not* ornamented or decorated in any manner, (126.)	55
All other earthen-, stone-, or crockery-ware, + + +, white, glazed, or edged, comp. of earthy or mineral substances, and including "Rockingham ware," (127, S. S., 1528.)‡	55
crucibles of fire-clay, (124, S. S., 3845.)	25
mortars and pestles, with wooden handles, (127, S. S., 5563.)	55
placques, painted by hand, (125, S. S., 4563.)	60
scorifiers, or crucibles, chemical-, earthen-wares of fine clay glazed, (127, S. S., 2377.)	55
spurs and stilts, used in mf. of, (795.)	Free.
stone-ware above the capacity of 10 gals., (128.)	20
Earths, ochery or ocherous, umber, and sienna, dry, (89.)	½ ct. per lb.
ground in oil, (89.)	1½ ct. per lb.
Italian, prep., for use as painters' colors, (87, S. S., 4534.)	25
or clays, unwrought or unmfd., + + +, (97.)	$1.50 per ton.
wrought or mfd., + + +, (98 *a.*)	$3 per ton.

* The capacity does not change the duty on brown earthen-ware, (S. S., 5235.)

† Certain statuettes and figures made of fine porcelain clay mixed with flint and moulded, dried, and fired, and resembling Parian-ware, classified as Parian-ware, (S. S., 2547.) Also small ovals of China-ware, decorated or painted, to render them suitable for being mounted as brooches, (S. S., 2645.) Images of different sizes, ranging from 12 inches to 6 feet in length, made of "*some earthen substance*," by skilled artists at the Munich art-school, were under the late law held to be dutiable as statuary, (S. S., 5549.) But as the new law specifically includes earthen-ware "statuettes" painted or ornamented in any manner in the provision for ornamented earthen-ware, the question arises whether like productions, *not painted or ornamented*, are not now dutiable as earthen-ware under paragraph 127.

‡ This includes chemical earthen-ware, (S. S., 2377,) and glazed earthen-ware beer mugs, with pewter tops or covers, (S. S., 2904.) Also plaster figures composed simply of "plaster of Paris," (S. S., 2544.)

	Per ct.
Earthy or mineral substances, ware composed of, + + +, (*see* above.)	
East India gum, cr., (636.) Free.	
not cr., (94.)	10
Eau de cologne, (106.)	$2 per gal. and 50
Ebony wood, mfs. of, (232.)	35
same, unmfd., (818.) Free.	
Educational institutions, sp. impts. for, (*see* "Societies" or "Academies.")	
Effects, household,* of persons or families from foreign countries, which have been in actual use abroad by them not less than one year, and not intended for any other person or for sale, (662, *see* T. D., 46, and S. S., 2724, 2768.) Free.	
personal and household, not merchandise, of citizens dying abroad, (757.) Free.	
personal,† (not merchandise), including professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States, but not to include machinery or other articles imported for use in any mfg. establishment, or for sale, (660, 815.) Free.	
tourists-, (*see* S. S., 3673.)	
Effervescent compounds or salts, + + +, and not "proprietary articles," or toilet preparations, (92, S. S., 2682, 4968.)	25
medicinal prep. not proprietary, and + + +, (93, S. S., 4968, 5528.)	25
all the above, if "proprietary articles," or toilet preparations, (99.)	50
preparations, Bishop's, (*see* "Bishop's granular effervescents."‡)	
preparations, granulated, or summer beverages of citrate of soda, lemonade, ginger beer, etc., (92, S. S., 722.)	25
"Effervescing citrate of magnesia," so-called, but in fact a tartrate of soda similar to the above, (92, S. S., 2682.)	25
Vichy salts, (92, S. S., 2021.)	25
Eggo's cattle spice, (99, S. S., 5370.)	50
Eggs, (690.) Free.	
ants', baked for birds' food, (837 *a.*, S. S., 4157.)	10
silkworm, (786.) Free.	
Egg-yolks, dried and salted, (837 *b.*, S. S., 2889.)	20
Elasticon, (837 *a.*, S. S., 4807.)	10
Elastic garters, of wire and leather, with metal clasps, (216.)	45
Elecampane root, cr., (636.) Free.	
not cr., (94.)	10
Elephant paper, (392.)	25
Elephants' teeth, as ivory, (726.) Free.	
Embossed ornaments or designs on leather, (463, S. S., 3688.)	30
Embossing dies, (216, S. S., 3254.)	45
Embroidered dress patterns, linen, (337, S. S., 3594.)	30
Embroideries, beaded lace-, not part W., wstd., or hair, according to mat. of ch. val., (823.)	
cotton, (325.)	40
flax or linen, (337.)	30
mixed materials, excepting W., wstd., or hair, according to mat. of ch. val., (823.)	
silk, or S. ch. val., (383.)	50
wool, or pt. W., + + +, (362.)	
val. not over 80 cts. per lb. 35 cts. per lb. and	35
val. over 80 cts. per lb. 35 cts. per lb. and	40
wstd. or animal hair, wholly or ptly. of, as mfs. of wstd., etc., under 363, (S. S., 3103, *see* "Worsted mfs.")	
specific, to wit: cotton and wstd. reps. slipper patterns, etc., as wstd. mfs. under 363, (April 20, 1865, N. Y., S, S., 1942, 2134.)	
cotton goods emb. with W. or wstd., as "Woollens" or "worsteds," which *see*, (S. S., 3103.)	
cotton velvet slipper-patterns emb. with silk, S. ch. val., (383.)	50
cotton velvet uppers for slippers, velvet ch. val., (325, 823.)	40
shawls of wool, wstd., and silk, as wln. shawls under 362, (Jan. 28, 1862, N. Y., and Maillard *v.* Lawrence, 16 How., 251, S. S., 2821.)	
slipper-patterns, containing no wool, wstd., or hair, according to mat. of ch. val., (823.)	
stoles and crosses, silk and metal emb., S. ch. val., (383, 823.)	50
wool covers, (362, April 20, 1865, N. Y., and Jan. 8, 1867, H. & Co.)	
val. not over 80 cts. per lb. 35 cts. per lb. and	35
val. over 80 cts. per lb. 35 cts. per lb. and	40
in gold, silver, or other metals, + + +, (216.)	45
and tamboured articles, + +, according to mat. or comp. of ch. val., (823.)	
rules for appraising, (S. S., 3601.)	
Emery cloth, cotton, (324, 823.)	35
grains, (426.) 1 ct. per lb.	
mfd., ground, pulverized, or refined, (426.) 1 ct. per lb.	
ore or rock, (692.) Free.	
whetstones or hones, (837 *b.*, S. S., 2079.)	20
Emetic, tartar-, or tartrate of antimony, (83.)	25
Emigrants' effects in transit, regs., (S. S., 3534.)	
Emulsion, pancreatic, pat med., (99.)	50
Emulsions, med., + + +, (93.)	25
Enamel, of glass and oxyd of tin, (143.)	45
"Enamel on paste," for use as settings for jewelry, (420, 822, S. S., 5258.)	10
Enamel white, for mfg. of watch faces, (143, S. S., 1612.)	45
Enamelled dials, clock-, (414.)	30
watch-, (494.)	25

* These are not "subject to the rule as regards protest and appeal," (S. S., 1983.) See also S. S., 2491, as to certain effects of travellers from Asia via San Francisco and our Eastern ports to Europe. Horses not free under 815, as "personal effects," (S. S., 2741.) Nor advertising pamphlets accompanying the person, (S. S., 2763.)

† Must have been in actual use by the persons or families owning them for at least one year, and not intended for any other persons or for sale. Must also be accompanied by the owner. (Tr. Reg., pp. 571, 600, also August 9, 1866, Galveston, and September 23, 1869, F. M. E.)

Or arrive within a reasonable time before or after his arrival. Five or six months cannot be considered a reasonable time. (October 24, 1868, Philadelphia.)

‡ Under the late tariff laws these preparations were decided *not* to be "proprietary medicines;" but as the provisions of the new law (paragraph 99.) seem to be much more comprehensive, embracing "all preparations or compositions recommended to the public as proprietary *articles*, (medicinal *and other*,) the editor is of the opinion that they should *now* be classified under that paragraph." The same remark is applicable to the new provision for "*all* chemical compounds and salts, by whatever name known," (paragraph 92.) and seems to include all the above effervescents, which are not proprietary.—EDITOR.

Per ct.

Enamelled tiles, (125, S. S., 3352, 3714.) 60
leather and skins of all kinds, (461.) 20
white, (87.) 25
paintings, (*see* "Paintings.")
Encaustic tiles, (129.) 35
Encluit adherente or graisse adherente, (837 *b.*, S. S., 5144.) 20
Endless belts or felts for paper or printing machines, (379.) 20 cts. per lb. and 30
same, of rubber and cotton only, (453, S. S., 3212.) 30
Enfleuraged oils, as hair-oils, pomades, etc., under 99, (S. S., 1600, 2543.) 50
English sailcloth or canvas, (348, Nov. 16, 1843, N. Y. and Boston.) 30
Engraved fashion plates, on steel or wood, col'd or plain, (695, S. S., 785.) Free.
paper slipper-patterns, printed in colors, (384, S. S., 339.) 25
plates, copper or iron, (216.) 45
steel,* (199.) 25
wood, (233.) 35
Engravers' burnishers, steel, (216.) 45
copper, prepared or polished, (216.) 45
diamonds,† (216.) 45
scrapers, steel, (216.) 45
Engravings, bound or unbound, (384.) 25
bound or unbound, printed and mfd. over 20 years at date of impt., (658.) Free.
colored, (384, Knoedler *v.* Schnell, 17 Leg. Int., 373; Jan. 25, 1861, N. Y., and S. S., 339.) 25
domestic exp. and rtd. with autographs added, (384, S. S., 4105.) 25
fashion plates, on steel or wood, colored or plain, (695.) Free.
in cases, dtbl. according to leading material, (S. S., 2859.)
loose, in old books, (*see* S. S., 4006.)
Entries, rules to secure uniformity of, (S. S., 4672.)
to include entire impt., (S. S., 3459.)
Envelopes of impts., (*see* 847-8.)
paper, (391.) 25
Eosine, as aniline or coal-tar dye, (82, S. S., 2895, 3923.) 35
Epaulets, cotton, mfs. of C., + + +, (324.) 35
galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal, (427.) 25
wholly or ptly. of W., wstd., or animal hair, as mfs. of these respectively, + + +, under 362 and 363.
Eperlans a l'Huile, as sardines, under 281, (S. S., 1128.)
Epsom salts, or sulphate of magnesia, (62.) ½ ct. per lb.
Epps' cocoa, (292, S. S., 4841.) 2 cts. per lb.
Equipments of vessels and railroad cars, (2040-1, *see* "Vessels" and "Cars.")
of vessels wrecked in U. S. waters are not regarded as impts., and are not dtbl., (S. S., 131, 566, 2188.) But contra as to those of vessels wrecked or derelict in foreign waters, (S. S., 2041, 4168.) But see distinction in regard to Am. vessels, (S. S., 4327.)
Ergot, (534.) Free.
Escutcheon pins, (216.) 45
Escutcheons, brass or iron, (216.) 45

Per ct.

Escutcheons, gilt or plated, (210.) 35
silver, gold, or German silver, (216.) 45
Esparto grass or fibre, for paper, (754 *a.*, June 17, 1863, Boston.) Free.
Essence of vinegar, when dtbl. as acetic acid and when as vinegar, (S. S., 3964, 4213.)
Essences or essential oils:
bay-rum, (25.) $2.50 per lb.
fruit-, (114.) $2.50 per lb.
med. preps., known as, and + + +, part alcohol, (118.) 50 cts. per lb.
proprietary or for toilet uses, + + +, (99.) 50
rum-, (115.) 50 cts. per oz.
all other, and combinations thereof, + + +, (92.) 25
Etchings, (384.) 25
by Am. artists residing abroad, being strictly artist's proofs, printed under his direction from his own etchings, and each bearing his autograph, (819 *a.*, S. S., 4748.) Free.
printed and mfd. more than 20 years at date of impt., (658.) Free.
specially impt., (*see* "Academies" and "Societies.")
Ethers, all kinds, + + +, (116.) $1 per lb.
fruit, (114.) $2.50 per lb.
med. preps., known as, and + + +, part alcohol, (118.) 50 cts. per lb.
nitrous-, spirits of, (110.) 30 cts. per lb.
œnanthic-, or oil of cognac, (113.) $4 per oz.
sulphuric-, (106.) 50 cts. per lb.
Etoiles, or stars, (*see* "Epaulets.")
Eucalyptus pills and extract, (99, S. S., 4142.) 50
Eve's apples or chinotti, as confect., under 244, (March 9, 1866, N. Y.)
Exchange not allowed in valuing for currency, (S. S., 3708.)
Excrescences, such as nut-galls, cr., (636.) Free.
not cr., (94.) 10
Exhibition, animals impt. temporarily for, by certain associations, under regs., (641.) Free.
paintings, statuary, works of art, etc., impt. for, by certain associations or societies, under regs., (832-3.) Free.
of electrical machinery by Franklin Institute, articles impt. for, under regs., (2354.) Free.
(*see* Regs., S. S., 5622.)
Explosive substances, used for mining, blasting, artillery, or sporting pps., (439.)
val. not over 20 cts. per lb. 6 cts. per lb.
val. over 20 cts. 10 cts. per lb.
Exportation and consumption; when and how goods covered by one invoice may be entered in part for each, (S. S., 5341.)
Exposition, national, mining, and industrial, at Denver, articles impt. for, under Regs., (2366) Free.
Southern, at Louisville, Ky., (see provisions for, (Pt. I., 2367-70.)
World's industrial and cotton centennial in 1884, (see provisions for, Pt. I., 2340-52.)
Expressed oils, + + +, (92.) 25
Extracts for dyeing, but obtained from barks of woods not recognized as dye-woods, (837 *b.*, S. S., 4307.) 20
of annotto, roncou, rocou, or orleans, (499.) Free.

* This does not include engravings on iron or steel cylinders for printing calico, etc., which are dutiable as mfs. of iron or steel, (S. S., 2092.)
† See note to "Diamonds," etc.

Per ct.

Extracts, archil or orchil, or liquid-orchil, (550.) Free.
barks, berries, nuts, and plants, + + +, (84, 822, S. S., 5529.) 10
barks, used for tanning, + + +, (20.) 20
chestnut, a dye, (84, S. S., 3412.) 10
coffee, or preps. of, (837 *b.*, T. R., p. 566.) 20
colocynth, (93.) 25
cudbear, (84, 822, S. S., 5529.) 10
dye-woods, + +, (84.) 10
ethereal, (*see* "Ethers.")
hemlock bark, (20.) 20
indigo, (22.) 10
logwood, (84.) 10
madder, (547.) Free.
malt, Johann Hoff's, and other proprietary, (99, S. S., 2867, 4834.) 50
malt, not proprietary, as beer under 316, (S. S., 2338, 5372.)
meat, Liebig's, (837 *b.*, S. S., 1059.) 20
other, (255.) 20
medicinal, part alcohol, (118.) 50 cts. per lb.
medicinal, other than above, (93.) 25
myrabolans, (84, 822, S. S., 5529.) 10
nutgalls, (84, 822, S. S., 3898.) 10
opium, aqueous, for med. uses, (122.) 40
opium, + +, retaining the form of opium, and for like uses, (121, S. S., 776, 962.) $10 per lb.
orleans, (499.) Free.
Persian berries, (84, 822, S. S., 3898, 5529.) 10
proprietary, of all kinds, (99.) 50
quercitron, (837 *b.*, S. S., 4816.) 20
roncou or rocou, (499.) Free.
safflower, (586.) Free.
saffron, (586.) Free.
sumac, (84, 822, S. S., 3842, 3898, 5529.) 10
toilet, (99.) 50
Eye-glasses, (143.) 45
Eyelets, metal, gilt, or plated, (210.) 35
metal, all other, (216.) 45
Eyes, artificial, (143.) 45

F.

FABRICS, wholly or in part of India-rubber, + + +, (453.) 30
"Faille ribbons," (383.) 50
Fancy boxes, *all*, of whatever materials, (390.) 35
soaps, (9.) 15 cts. per lb.
Fans, common palm-leaf,* (693.) Free.
toy, for dolls, (425.) 35
all others, of whatever materials, including those made of the leaf of the palm-tree, with handles other than the natural stem of the leaf, (428, S. S., 679, 1497.) 35
Farina, (694.) Free.
imitations of, not starch, (837 *b.*, S. S., 3039.) 20
Farmers' implements, (*see* 815, and notes.)
Farriers' knives, cutlery, (197, S. S., 5011.) 35
Fashion plates, engraved on steel or wood, col'd or plain, (695.) Free.
lithographic, reproduced from steel engravings by transfer on stone, (197, S. S., 5202.) Free.
Fastenings, door, shutter, or other, gilt or plated, (210.) 35
same, of other metals, (216.) 45

Per ct.

Fausse Glacé, of silk, metal, and cotton, neither mat. ch. val., (383, 823-4, S. S., 1943.) 50
Feather beds, as mfs. of cotton ticking and feathers, (320, 823.) 40
Feathers, all kinds, exc. bed-, cr. or not dressed, colored, or mfd., (429 *a.*) 25
artificial and ornamental, or parts thereof, for millinery use, + + +. 50
bed-, (650.) Free.
dressed, colored, or mfd., including dressed and finished birds for millinery ornaments, (429 *b.*) 50
Fees, consular, for sealing cars, etc., from Canada, (*see* S. S., 1759.)
custom house, (S. S., 5609.)
not to be charged for weighing potatoes, (S. S., 3165.)
Feldspar, (612.) 20
Feeding-bottles, glass, rubber, etc., glass ch. val., (143, 823, S. S., 234.) 45
fittings for, according to mat.
Felloes or fellies, wood, as mfs. of wood, + + +, (233, Tr. Reg., p. 592.) 35
rough-hewn, or sawed only, (222.) 20
Felt, adhesive, for sheathing vessels, (696.) Free.
carpeting, (378 *a.*, S. S., 1011.) 40
exclusively of hair, (445, August 25, 1857, Boston.) 30
"patent asphalted roofing," (837 *b.*, Tr. Reg., p. 567.) 20
roofing, (837 *b.*, April 1, 1858, Circ.) 20
"Wood's patent dry or boiler," (445, August 25, 1857, Baltimore.) 30
Felts, endless, for paper or printing machines, or "machine blanketing," (379, S. S., 625.) 20 cts. per lb. and 30
india-rubber and cotton, no part W., (453, S. S., 3212,) 30
or hat-bodies, wholly or in part of W., (*see* "Woollens.")
Fence chains, (*see* "Chains.")
rails of wood, of round or unmfd. timber, (734.) Free.
split or rough, and other than round, (234, S. S., 90.) 20
Fennel oil, (569.) Free.
seed, (760.) Free.
Fenugreek seed, cr., (636.) Free.
not cr., (94.) 10
Ferri rubigo, med. prep., (93.) 25
Fertilizers, animal carbon fit only for, (504.) Free.
bone-dust and bone-ash, for mf. of, (503.) Free.
guano, manures, and all substances expressly used for, (505.) Free.
phosphates, cr. or native, for fertilizing pps., (626.) Free.
Feuilles graveures, as paperhangings, etc., (392 *a.*, T. R., p. 579.) 25
Fibers, cocoa-, (676, S. S., 2780.) Free.
dried, med., + + +, cr., (636.) Free.
not cr., (94.) 10
for paper-stock, and fit only for, (754 *a.*) Free.
rice-root-, for mf. of brooms and brushes, cr., (837 *a.*, S. S., 2764.) 10
vegetable, + + +, for mf. of textile fabrics, (333 *a.*) $15 per ton.
vegetable, other than above, raw or unmfd., (837 *a.*, S. S., 2764, 2789.) 10

* This includes only those "made from the leaf of the palm-tree, the natural stem of the leaf being the handle of the fan, and the leaf being simply bound to prevent cracking and breaking," (S. S., 679, 1497.).

Per ct.

Fibrin, in all forms, (697.) Free.
Fiddles, (469.) 25
Fifes, (469.) 25
Fig-blue, (479.) 20
Fig-paste, (302, S. S., 5041.) 35
Figs, tare on boxes, 13 per cent. of gross weight, (S S., 5451.)
Figs, (295.) 2 cts. per lb.
preserved, (302.) 35
Figures, according to material.
Filberts, (303 *b.*) 3 cts. per lb.
Filé, or gespinst, (401.) 25
Files, file-blanks, rasps, and floats, of all cuts and kinds, (176.) to wit:
not over 4 inches long. 35 cts. per doz.
over 4 and under 9 inches. 75 cts. per doz.
over 9 and under 14 inches. $1.50 per doz.
14 inches, and over. $2.50 per doz.
Filter-linen in the piece, dtbl. as other like mfs., (S. S., 2405.)
Filtering-stones, unmfd., (837 *a.*) 10
Fining-clay, prep. by kiln-drying, (837 *b.*, Oct. 17, 1879, Toledo.) 20
earth, for refining or clarifying wines,* (215, S. S., 4927.) 20
Finings, ale, (837 *b.*) 20
Finishing-powder, (430.) 20
Fire-arms, muskets, rifles, and other, + + +, (202.) 25
pistols, and all sporting breech-loading shot-guns, (203.) 35
boards, paper for, (392 *a.*) 25
brick, (130.) 20
cases, central-, or cartridge-shells, brass ch. val., (216, S. S., 3846.) 45
clay, unwrought or unmfd., (97.) $1.50 per ton.
wrought or mfd., (98*a.*) $3.00 per ton.
crackers of all kinds, (431.) 100
proof China-ware, so-called, (125, S. S., 5035), 60
wood, (698.) Free.
works, + + +, according to the highest rate on mat. of ch. val., (823, S. S., 3202.)
Fish, all foreign caught, not in barrels or half barrels, and + + +, (280.) 50 cts. per 100 lbs.
all fresh,† for immediate or daily consumption,‡ (699, S. S., 3181, 3280.) Free.
all in oil, + +, (282.) 30
all kinds,† and fish-oil, the product of the sea fisheries of Canada, Pr. Edward's Island, Newfoundland, and Labrador, (1806,⁂ Pt. I. and 855, S. S., 1837, 1981.) Free.
all pickled in barrels, except herring, (279.) 1 ct. per lb.
American, frozen in Canada for transportation, (280, S. S., 3087.) 50 cts. per 100 lbs.
same, foreign-cured and impt. in U. S. vessels other than that by which caught, (749, S. S., 3543.) Free.

Per ct.

Fish and fish oil from Brit. Columbia, dtbl., (S. S., 3354.)
anchovies and sardines in tin boxes, (281 *a.*,) as follows: whole boxes, not over 5 inches long, 4 wide, and 3½ deep. 10 cts. each.
half boxes, not over 5 inches long, 4 wide, and 1⅝ deep. 5 cts. each.
quarter boxes, not over 4¾ inches long, 3½ wide, and 1¼ deep. 2½ cts. each.
the same, in any other form, (281 *b.*) 40
sauce or paste, in bottles, (284, S. S., 3492.) 35
add. duty on bottles.
bladders, (515.) Free.
cans containing free fish, (*see* note below,† and see also Indexed Tariff issued by department, p. 29, ⁂ 281.)
Canadian or other foreign, frozen for transportation, (280, S. S., 3062, 3280.) 50 cts. per 100 lbs.
same, in ice, for immediate consumption, (1806, Pt. I. or 699, S. S., 3280.) Free.
cod, dried, (280.) ½ ct. per lb.
cuttle-fish bone, (686.) Free.
†for bait, (700.) Free.
fresh, (*see* above.)
fresh, in quantities too great for immediate consumption, (280, S. S., 3181.) 50 cts. per 100 lbs.
herrings, pickled or salted, (278, S. S., 794.) ½ ct. per lb.
living, (252, July 3, 1866, Oct. 30, 1866, A. & Co.)
mackerel, (277.) 1 ct. per lb.
in kits, (277, De . 26, 1866, Norfolk, March 29, 1867, P. & R.) 1 ct. per lb.
†of "American catch," (749, S. S., 342, 2872.) Free.
prepared, salmon and all other, (283.) 25
preserved in oil, all except anchovies and sardines, or their similitudes, (282.) 30
preserved, otherwise than in oil, (283.) 25
salmon, pickled, (279.) 1 ct. per lb.
preserved, in oil, (282.) 30
otherwise than in oil, (283.) 25
shrimps and other shell-fish, (783.) Free.
smelts in oil, put up as sardines, and branded "Eperlans a l'Huile," as sardines under 281, (S. S., 1128.)
†Fisheries, American, all products of, including spermaceti, whale, and other fish oils, (749.) Free.
Fisheries, salt used in, (*see* S. S., 3131.)
Fish glue, or isinglass, (6.) 25
hooks, (216.) 45
joints, fish-plates or splice-bars, railway-, iron or steel, (160.) 1¼ ct. per lb.
oil, (*see* "Oils.")
sauces, + + +, (284.) 35
skins, raw, (510, 779.) Free.
sounds, (575.) Free.
tongues, (575, 822, S. S., 1648.) Free.

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* The department in the above decision, (S. S., 4927,) held this to be "an earthy mineral substance," under the late law, (Pt. I., 1334,) but query whether it is not now classifiable under 97, as an unwrought or unmanufactured earth, + + +, at $1.50 per ton; or if wrought or mfd., under 98 *a.*, at $3 per ton.—EDITOR.

† All cans or packages, (not ordinary fish barrels or kegs, S. S., 2160,) containing free fish of any kind, if not exceeding *one quart* in contents, *one cent and a half each*; if exceeding one quart, they are subject to an additional duty of *one cent and a half* for each additional quart, or fractional part thereof, (2051, S. S., 2160.) Cans mfd. in U. S. of foreign tin, exported and returned filled with fish, are subject to this duty, (S. S., 2435.)

‡ By the phrase "daily consumption" it is *not* understood that the fish must be used on the day they are imported; but if there is reason to believe that they are to be used within a short time, while fresh, they would be entitled to free entry, (June 20, 1866, Island Pond. But see also S. S., 3181 and 3280.)

⁂ The proclamation provided for in P. 1806, was issued May 29th, 1874. The provision remains in force under 855. Fish caught in the inland lakes, or rivers falling into them, are not free under the treaty

Per ct.

Flageolets, (469.) 25
Flannels, Canton, as cotton cloth, (S. S., 3422.)
printer's, for printing machines, (379, S. S., 4612.) 20 cts. per lb. and 30
wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals. (363, May 13, 1871, Com. Cust,)
valued at *not* over 30 cts. per lb., (363, *b.* and *f.*) 10 cts. per lb. and 35
valued at over 30, and not over 40 cts., (363, *c.* and *f.*) 12 cts. per lb. and 35
valued at over 40 and not over 60 cts., (363, *d.* and *f.*) 18 cts. per lb. and 35
valued at over 60, and not over 80 cts., (363, *e.* and *f.*) 24 cts. per lb. and 35
valued at over 80 cts., (363 *g.*) 35 cts. per lb. and 40
strips, emb. with C. or other mat., dtbl. as trimmings under 368, (S. S., 3178, 3837.)
woollen, slightly embroidered, dtbl. as flannels under 363, (S. S., 1724.)
shirting, so-called, *fulled*, (362, Nov. 16, 1863, N. Y.)
value not over 80 cts. per lb. 35 cts. per lb. and 35
value over 80 cts. per lb. 35 cts. per lb. and 40
Flasks, glass, (as Bottles.)
powder-, according to mat. of ch. val., (823.)
Flat or sad-irons. 1¼ ct. per lb.
Flats for making hats, etc., (448.) 20
Flax and jute bags, (342.) 40
carpeting, wholly or ptly. of, + + +, (378 *a.*) 40
embroideries, (337.) 30
insertings, (337.) 30
laces, (337.) 30
mfs. of, other, + + +. *See* ("Linens.")
mfs., wholly or partly of, suitable for cotton bagging, (343.)
value not over 7 cts. per sq. yd. 1½ ct. per lb.
value over 7 cts. 2 cts. per lb.
pack-thread, (336.) 40
seed,* per bush. of 56 lbs., (466.) 20 cts. per bu.
seed oil, per gal. of 7½ lbs., (27.) 25 cts. per gal.
stems, or unrotted F., (333 *b.*, Nov. 5. 1866, D. M.,) $15 per ton.
straw, (327.) $5 per ton.
New Zealand (327, S. S., 1405.) $5 per ton.
thread, (336, S. S., 4877.) 40
tow of, (330.) $10 per ton.
twine, (336.) 40
unmfd., hackled, known as "dressed line," (329.) $40 per ton.
not hackled or dressed, (328.) $20 per ton.
Italian, so-called. (*See* "Hemp.")
New Zealand, not hackled or dressed, (328, S. S., 818.) $20 per ton.
waste, paper-stock only, (754.) Free.
webbing, (495.) 35
yarns, (335.) 35
Fleams, cutlery, (197.) 35
Flesher-knives, as Steel mfs., + + +, (216) 45
Flies, Spanish, cr., (636.) Free.
prepared, (93.) 25
Flint, flints, and ground flint-stones, (701.) Free.
Floats. (*See* "Files.")
Flocks, or shoddy, other than wool, (as waste + + +, under 493.) 10
wool, (361.) 10 cts, per lb.

Per ct.

Floor-cloth canvas, of flax, jute, or hemp, or of which these or either are ch. val., (339.) 40
of cork, India-rubber, and gutta-percha, according to rate on comp. mat. ch. val., (823, Oct., 2, 1865, A. B. & Co.)
Floor-drills, C., F. and wstd., and not part W., as mfs. of wstd., under (363, (S. S., 3993.)
Floor-matting and floor-mats, exclusively of veg. sub., (432.) 20
Floor-mats, not exclusively of veg. sub., (378 *c.*) 40
Floors, oil-cloths for, (340.) 40
Flor-benzoin, benzoic acid, (594.) Free.
Florentine mosaics, so-styled, of slate, (131, S. S., 547.) 30
Floss cotton. As cotton thread or yarn, which see.
Moravian, on spools of under 100 yards, as cotton-thread on spools.
silks, in the gum, (381.) 30
purified, (383.) 50
Flour, arrow-root starch, (269, S. S, 3385.) 2½ cts. per lb.
buckwheat, (837, *b.*, S. S., 4984.) 20
Cassava-, or tapioca-, (800, S. S., 3161.) Free.
rice-, (272.) 20
root-, (772.) Free.
rye-, (267.) ½ ct. per lb.
sago-, (774.) Free.
tapioca-. (*See above*, "Cassava.")
wheat, (268.) 20
of impt. wheat, drawback on. (*See* Regs., S. S., 5193.)
Florin, Austrian, value when invoice is in sterling money and reduced to florins, (S. S., 4557, 4800.)
Flower roots, imm. tr. of. (*See* S. S., 3726.)
Flowers, all natural, + +, (837 *a.*) 10
artificial and ornamental, or parts thereof, for millinery use and of whatever material, + + +, (429 *b.*, June 30, 1863, N. Y.; Jan. 20, 1866, H., S. S., 1949.) 50
parts of, of rubber or gutta-percha, being small tubes painted and decorated with moss in im. of flower-stems, (429 *b.*, S. S., 3386.) 50
small stands of, under glass, glass comp. ch. val., (143.) 45
dyed moss, as parts of, (S. S., 2518.) 50
crude, used exclusively in dyeing or composing dyes, (509, 689.) Free.
medicinal, cr., (636.) Free.
not cr., (94.) 10
natural, dried and prepared, (837 *a.*, S. S., 1827.) 10
dried, for mf. of insect powder, (837 *a.*, S. S., 3077.) 10
same, in wreaths, or other forms finished for use, (837 *b.*, S. S., 1994.) 20
"natural grass," so-called, being natural grasses, dried and prep., (837 *b.*, S. S., 1739.) 20
wax, artificial, if for millinery use, (429 *b.*) 50
if not for such use, (837 *b.*) 20
Flower-seeds, all except garden-, and med., + + +, (760.) Free.
garden-, (465.) 20
medicinal, cr., (636.) Free.
not cr., (94.) 10
Flues, wrought-iron or steel, for boilers, (169.) 3 cts. per lb.
Flutes, (469.) 25

* No drawback allowed on oil-cake, made from imported seed, (466.)

	Per ct.
Flutes, toy, as toys, (425, S. S., 1821.)	35
Foil, brass, (216.)	45
copper, ch. val., (216.)	45
gold or silver, whether for dental or other purposes, (216, S. S., 2674.)	45
tin, (216.)	45
Foil blades, (207 *b.*)	35
Foils, (207 *b.*)	35
Foliæ digitalis, cr., (636.)	Free.
not cr., (94.)	10
Foot-muffs, of dressed sheep-skin, wool on, and leather, (463, 822, S. S., 755.)	30
Foreign bags, exported full of grain and returned empty, under regs.,* (Pt. I., 2184.)	Free.
letters, not in mail, or letter-bags, regs. for, (S. S., 3509.)	
ministers, comity to. (*See* T. D., 13)	
newspapers and periodicals, (745.)	Free.
Forged shot-gun barrels, rough-bored, (204.)	10
Forgings, for axles, iron or steel, + + +, (166, S. S., 5310.)	2½ cts. per lb.
of iron and steel, or forged iron, of whatever shape, or in whatever stage of mf., + + +, (167.)	2½ cts. per lb.
of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, of 25 lbs. or more, (163.)	2 cts. per lb.
Forks, table, + + +, (197.)	35
gold, silver, or German silver, (216.)	45
plated or gilt, (210.)	35
Fork-tines, for table, complete exc. not handled, cutlery, (197, S. S., 1795.)	35
Forms of new declarations to invoices, (849–852.)	
Fossils, (702.)	Free.
Fossil-wax, or "Ceresia," (2, 822, or 837 *b.*, S. S., 2703.)	20
Fountains. (*See* "American" and "Art.")	
Fowls, land or water, living, (653.)	Free.
killed and dressed, (837 *a.*, S. S., 2325.)	10
Foxglove, ("Foliæ digitalis," which *see above.*)	
Frames, knitting, cotton hosiery made or shaped on. (*See* "Cottons.")	
looking-glass, in addition to duty on glass, (142,)	30
new, inclosing antiques, dtbl., (S. S., 3333.)	
picture or looking-glass, *ungilt*, covered with whiting and glue, wood ch. val., (233, S. S., 3081.)	35
or sticks, umbrella. (*See* "Umbrellas.")	
woollen, worsted, or hair goods, made on, dtbl. under 363. (*See* "Woollens" and "Worsteds.")	
Frankfort black, (479.)	20
Frankincense gum, cr., (636.)	Free.
Franklin Institute's exhibition of electrical machinery, etc., impt. for, under regs., (2354, S. S., 5622.)	Free.
Freestone, as building-stone. (*See* "Stones.")	
French green, dry or moist, (87.)	25
leaf, rocoa, or orleans, as annotto, (499.)	Free.
sand, cr., min. sub., (215, April 27, 1858, N. Y.)	20
Fringes, bead-, or bugle-, (396.)	50
cotton trimmings, (325.)	40
Fringes, flax, (336.)	40
hemp, (350)	35
jute, ramie, or grass, (351	35
mixed mat., no part W., wstd , or hair, according to comp. mat. of ch. val., (823.)	
silk, (383.)	50
wholly or ptly. wool, wstd., or hair, (368.)	30 cts. per lb. and 50
Frizzles or curls, hair or hair ch. val., (442.)	35
silk ch. val., (383.)	50
Frosts, glass, (143.)	45
Fruits, barrels or boxes, boxes made of exp. domestic shooks, rtd. filled, (649 *a.*, S. S., 3918.)	Free.
comfits, (302 *a.*)	35
conserves, (302 *a.*)	35
drops, (242, S. S., 5562.)	5 cts. per lb.
ethers, or essences, (114.)	$2.50 per lb.
jams, (302 *a.*)	35
jellies, (302 *b.*)	35
juice, concentrated sour orange, (543, 822, S. S., 2345.)	Free.
lemon and lime, (543.)	Free.
other, (301, S. S., 3672, 5326, 5398.)	20
same, containing over 20 per cent. alcohol (40 per cent. pf. spts.) dtbl. as spirituous beverages, (313, S. S., 5398.)†	$2 per proof gal.
oils, (114.)	$2.50 per lb.
plants, tropical and semi-tropical, for propagation or cultivation, (703, S. S., 1833.)	Free.
sirup, orange and lemon juice boiled with sugar, for use as beverage, (301, S, S., 1868.)	20
crystallized, as "comfits," (S. S., 2704.)	
edible, in their natural condition or preserved by drying only, *dutiable, viz.:*	
currants, Zante or other, (293.)	1 ct. per lb.
dates, (294.)	1 ct. per lb.
figs, (295.)	2 cts. per lb.
grapes, (299.)	20
lemons, in boxes, of not over 2½ cubic feet capacity, (297 *a.*)	30 cts. per box.
in half-boxes of not over 1¼ cubic feet capacity, (297 *a.*)	16 cts. per box.
in bulk, (297 *b.*)	$2 per 1000.
in packages, + + +, (298.)	20
limes, (299.)	20
oranges, in barrels of capacity not over that of 196 lbs. flour barrel, (296 *b.*)	55 cts. per barrel.
in boxes of not over 2½ cubic feet capacity, (296 *a.*)	25 cts. per box.
in half-boxes of not over 1¼ cubic feet capacity, (296 *a.*)	13 cts. per half-box.
in bulk, (296 *a.*)	$1.60 per 1000.
in packages, + + +, (298.)	20
plums, dried, (294.)	1 ct. per lb.
prunes, dried, (294.)	1 ct. per lb.
raisins, (300.)	2 cts. per lb.
(other than the above), in their natural condition, or preserved by drying only, to wit: "fruits, green, ripe, or dried," + + +,	

* The Treasury Department holds this provision of section 7 of the act of Feb. 8, 1875 (Pt. I., 2184), to be still in force. (See Indexed Tariff, published by the Department, page 54, § 649.) But, *quære*, as to the effect of section 2513 of the new act (837), imposing certain rates upon *all articles not enumerated in that act*, upon all previous enactments relating to impost duties.

† In the decision, (S. S., 5398,) the department held "that the principle of the decision, 5326, applied only to such articles as are of a standard entitling them to recognition, *commercially* as fruit juices, about 20 per cent. of alcohol, or 40 per cent. of proof spirits being reported as the quantity necessary in the manufacture of fruit juice. An importation containing 45 per cent. of alcohol was classified as a compound of distilled spirits, at $2 per proof gallon.

Per ct.

including apples, apricots, bananas, berries, cherries, lichi-fruit, (S. S., 3162,) mangoes, melons, pine-apples, plantains, plums, green, (S. S., 265,) and all others not specified for duty, (704.) Free.

Fruits, medicinal and not edible, crude, (636.) Free.

not crude, (94.) 10

pickled, as pickles, (284.) 35

prepared with sugar, + + +, (302 *a.*, S. S., 4793.) 35

preserved in their own juice, (301.) 20

preserved in sugar, sirup, spirits, or molasses, + + +, (302 *a.*) 35

put up with water only in hermetically sealed cans, jars, or bottles, (301, March 8, 1860, N. O.) 20

tropical and semi-tropical, damage to, on voyage. (*See* S. S., 1167.)

Frying-pans, cast-iron, (157, S. S., 3669.) 1¼ ct. per lb.

same, coated, glazed or tinned, (201.) 3 cts. per lb.

Fuller's earth, unwrought or unmfd., + +, (97.) $1.50 per ton.

wrought or mfd., + +, (98 *a.*) $3 per ton.

Fulminates, fulminating powders, and all like articles + + +, (434.) 30

Furniture, coach and harness, of all kinds, + + +, (415.) 35

Furniture, house- and cabinet wares, finished, (230, S. S., 4272.) 35

same, covered with wool or silk, (230, S. S., 3117, 3514.) 35

cushions for, of cane and linen cloth, stuffed with straw, and ptly. covered with woollen cloth, (230, S. S., 3514.) 35

house or cabinet, in pieces or rough, and *not* finished, (229, S. S., 4272.) 30

springs, iron or steel wire, (216.) 45

But the duty must not be less than that of the wire of which they are wholly or ptly. made, (182 *b.*)

tops composition-, (484.) 35

marble or mosaic, (468, S. S., 3858.) 50

scagliola-, (484.) 35

slate slabs for, (131.) 30

Furs, articles made of, and + + +, (425.) 30

clippings of, (493, S. S., 868.) 10

"coney-plates," so-called, being parts of coney skins sewed together, and used for linings and for mf. of children's cloaks, etc., as mfs. of furs, (435, S. S., 1556,) 30

hares', undressed and not on the skin, (450, Oct. 31, 1863, Balt.) 20

hats, bonnets, and caps of, (400.) 30

hatters'-, not on the skin, (450.) 20

on the skin, dressed, all, (450.) 20

Fur skins of all kinds not dressed in any manner, (706.) Free.

partially dressed, (450 or 1816, but see S. S., 684.) 20

Fur waste, or clippings, (493, S. S., 868.) 10

Fuse, cotton-, for smokers' use, (476 *a.*, S. S., 1778.) 70

Fusel oil, or amylic alcohol, (112.) 10

Fustic, in sticks or cr., (636.) Free.

not cr., (94.) 10

extracts or decoctions of, (84.) 10

G.

Per ct.

Gage-plums, dried, (294, S. S., 265.) 1 ct. per lb.

green, (704, S. S., 265.) Free.

Gages or gauges, (measures,) according to mat.

Gaiters, as shoes, according to material.

Galanga-, or galangal-root, cr., (636.) Free.

not cr., (94.) 10

Galeries, gold-, (216, S. S., 4204.) 45

Gallic acid, (504.) Free.

Gallipoli wine, unfermented, in casks, as other wine in casks, (S. S., 5092.)

Galloons, bead-, or bugle-, (396.) 50

cotton, (324 *a.*) 35

gold, silver, or other metal, (427.) 25

of mixed materials, according to rate on mat. ch. val., (823.)

silk, (383.) 50

wool, wstd., or mohair, (368.) 30 cts. per lb. and 50

Gall, beef-, for artists' use, (837 *b.*) 20

Galls, nut-, cr., (636.) Free.

not cr., (94.) 10

Galvanized iron, steel, or wire, (*see* those titles.)

Gambia, Gambir, or gambier, (535.) Free.

Gamboge-gum, cr., (636.) Free.

not cr., (94.) 10

Game, prepared, (283.) 25

killed and dressed, (837 *a.*, S. S., 2325.) 10

bags, flax ch. val., (336.) 40

hemp or jute ch. val., (350-51.) 35

leather, (463.) 30

with flax nettings as ch. val., (336, S. S., 40

Games, if toys, (425, S. S., 284, 3357.) 35

other than toys, according to material.

Gannister, ground, mixed with fire-clay and used for same pps., (98 *a.*, S. S., 423, 3329.) $3 per ton.

unground or cr., (215, S. S., 3329.) 20

Garance, or granza, prep. madder, (547.) Free.

Garancine, ext. of madder, (547, S. S., 5218.) Free.

Garbanum gum, cr., (636.) Free.

not cr., (94.) 10

Garden seeds, + + +, (465.) 20

shears, (216, S. S., 368.) 45

Garnet jewelry, so-called, of glass or iron, being imitations of jet, (458, S. S., 1640.) 25

Garnets, precious stones, not set, (480.) 10

set, (459.) 25

Garters, elastic, of wire covered with leather, lr. ch. val., (463.) 30

If iron or steel wire is the comp. mat. of ch. val. the duty is to be not less than that to which the wire is liable, (182 *c.*)

wholly or ptly. of rubber, (453.) 30

Gas-burners, lava, so-called, but comp. of earthy matter found only in Bavaria, (127, June 15, 1858, Boston.) 55

metal, (216.) 45

Gas-pipes, cast-iron, (156.) 1 ct. per lb.

wrought-iron or steel, (170.) 2¼ cts. per lb.

retort carbon, (837 *b.*, S. S., 5050.) 20

retorts, (124.) 25

tubes, wrought-iron or steel, (170 ' 2¼ cts. per lb.

Gaze Chamberg, (383.) 50

Gaze crepe Anglais, (383.) 50

Gelatine, and all similar preps., (3.) 30

Per ct.

Gems not set, other than diamonds rough or uncut, and glaziers' diamonds, (480.) .10
set, (459.) 25
specially impt., (*see* "Academies" and "Societies.") 10
comp. imitations of,* not set, (420.) 10
same, set, (459.) 25
same of round or oval shapes, and perforated, not set, (396, S. S., 3135.) 50
Genoese linen coatings, (334.) 35
Gentian root, cr., (636.) Free.
not cr., (94.) 10
Gentionella blankets, (*see* "Blankets.")
Geology, specimens of, when impt. for cabinets or as objects of taste or science, and not for sale, (793.) Free.
German sago, made of potatoes, (774, S. S., 4443.) Free.
German silver, argentan, or albata, unmfd., (185.) 25
clasps, (216, S. S., 4736.) 45
jewelry, (459.) 25
scrap, (185, S. S., 3156.) 25
toys, (425.) 35
watch-chains, (216, S. S., 3174.) 45
mfs. of, + + +, (216.) 45
German spring steel, (183, Sept. 10, 1858, N. Y.) 45
Germinal parts of centaurea-flowers, (465, S. S., 3849.) 20
Gespinst, (401.) 25
Gig hames, metal, (415.) 35
springs, (415.) 35
Gilling twine, (347.) 25
Gilt buttons, (210.) 35
or plated ware, (210.) 35
jewelry, (459.) 25
ware, silver or German silver base, (210.) 35
Gimlets, steel mfs., + + +, (216.) 45
Gimps, bead or bugle-, (396.) 50
cotton, (324 *a*.) 35
flax, (336.) 40
silk, (383.) 50
wool, wstd., or hair, wholly or ptly. of, (368.) 30 cts. per lb. and 50
mixed, exc. pt. W., wstd., or hair, according to comp. mat. of ch. val., (823, S. S., 4375.)
Gin, (311 *a*.) $2 per pf. gal.
Ginger ale or beer, (317.) 20
no duty on bottles or jugs containing same.
Ginger, essence of, (92.) 25
same, if part alcohol, (118.) 50 cts. per lb.
ground, (96.) 5 cts. per lb.
liqueur, (16 per ct. alcohol,) in bottles, (837 *b*., S. S., 4374.) 20
pickled, (284.) 35
preserved, (302 *a*.) 35
root, green, fresh, or dried, but unground, (536, May 6, 1863, N. Y., also S. S., 658.) Free.
Ginger root, sweepings and refuse, (536, S. S., 5314.) Free.
Ginghams, as cotton cloth.
Ginseng root, cr., (636.) Free.
not cr., (94.) 10
Girandoles, gilt or plated metal, (210.) 35
of other metal, (216.) 45

Per ct.

Girders, iron or steel, (178.) 1¼ ct. per lb.
Glass, all articles of, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate glass, silvered, or looking-glass plates, (135, S. S., 1208.) 45
same, of plain, molded, or pressed green or colored bottle glass, not cut, engraved, or painted, and + + +, (133, S. S., 1208.) 1 ct. per lb.
same, of flint, or lime glass, plain, molded, or pressed, + + +, (134.) 40
artificial fruits of, for hat or bonnet trimmings, (429 *b*., S. S., 5251.) 50
balls for marbles, (425, S. S., 3821.) 35
balls for decorating Christmas trees, (425, S. S., 2147.) 35
barometers and sextants, brass ch. val., (216, 823, S. S., 1606.) 45
barrels, small, ornamented, having hole in the top, and metal faucet near the bottom, and filled with spirits or wines, dtbl. separately under 136 or 143, (S. S., 3431.) 45
bead-necklaces, (396.) 50
beads, (396.) 50
bent, for special pps., as carriage fronts, etc., (143, S. S., 4398.) 45
blocks, opaque, for mosaic work, (143, S. S., 4909.) 45
blue, and blue with red centre, (*see* below, "Glass, colored.")
Bohemian, (143.) 45
bottles, as follows, to wit:
cut, engraved, painted, colored, printed, stained, silvered, or gilded, (135.) 45
same, if filled, pay in addition to duty on contents, (136.) 45
of flint or lime glass, plain, molded, or pressed, + + +, (134.) 40
same, if filled, pay in addition to duty on contents, + + +, (134.) 40
of green or colored glass, plain, molded, or pressed, (133.) 1 ct. per lb.
same, if filled, (except with ginger ale, wines, or spirituous liquors,) pay in addition to dty. on contents, (133.) 30
same, filled with ginger ale or still wines, are exempt from additional duty, (317, 308 *d*.)
same, filled with spirituous liquors or sparkling wines, (310.) 3 cts. each.
all glass bottles other than those of plain, green or colored glass embraced in 133, filled with wines, spirituous liquors, or any other article, pay same duty in addition to contents as if not filled, (136.)
bottles and jars, ordinary, sp. impt. for college *not* free, (S. S., 3044.)
broken pieces of, new or old, which cannot be cut for use, and fit only for re-mf., (707.) Free.
bugles or beads, and necklaces of, (396.) 50
bull's eyes, (134.) 40
button centres, (143, S. S., 3458.) 45
button-molds, ordinary, for covering, (407.) 25
buttons, (407, S. S., 1247.) 25
round pieces of black glass, ornamented with a figure, and intended to be used in making buttons, (143, S. S., 4316.) 45

* Compositions of glass, cut into various shapes, like precious stones, and ornamented with designs on enamel, to be used in the mf. of jewelry as settings, dutiable at 10 per ct. ad val. as compositions of glass or paste, not set, (S. S., 5258.)

Per ct.

Glass carboys, covered or not, of plain, molded, or pressed green or colored bottle glass, (133.) 1 ct. per lb.
same, filled, in addition to duty on contents, (133.) 30
chemical glassware, glass ch. val., (143.) 45
chimneys, for lamps, cut or ground however slightly, or colored, (143, S. S.. 1466, 1974.) 45
cut into lengths, with edges ground or bevelled, (135, S. S., 1466, 1974, 3030.) 45
colored glassware, described in invoice as "ruby roudilles," "blue, with red centre," "blue," "green," etc., (135, S. S., 4206.) 45
all other, + + +, (135.) 45
imported in long round pieces for the mf. of buttons and im. pr. stones, (143, Dec. 3, 1859, N. Y.) 45
lamp chimneys, (143, S. S., 1466, 1974.) 45
compositions of, not set, (420.) 10
set, as jewelry, (459.) 25
crystals for watches, (494, S. S., 2807.) 25
other than for watches, (143.) 45
cut, all articles of glass cut, (135.) 45
cutters' stones, as grindstones, (438, S. S., 310.) $1.75 per ton.
damage, allowance on.*
decanters and other like vessels of glass, if filled, pay the same rates in addition to those on contents, as if empty, (136.)
demijohns, of plain, molded, or pressed green and colored bottle glass, covered or not, (133.) 1 ct. per lb.
if filled they pay in addition to duty on contents, (133.) 30
disks, optical, or object glasses for telescopes, edges ground or cut, (135, Aug. 5, 1858, Boston.) 45
disks, unwrought, for use in the mf. of optical instruments, (708.) Free.
engraved, articles of, (135.) 45
eye-glasses, (143.) 45
if gutta-percha frames ch. val., (441.) 35
if shell frames ch. val., (486, 823.) 25
flint-, all bottles, vials, and other glassware, plain, molded, or pressed, + + +, (134.) 40
if filled they pay exclusive of duty on contents, (134.) 40
frosted-, (143, S. S., 4770.) 45
gilded articles of, (135.) 45
goblets, ptly. ground, (135, Oct., 1871, N. Y.) 45
with cut and ground rims, (135, S. S., 3030.) 45
granulated or frosted, (143, S. S., 4770.) 45
green, not the common bottle glass, (135, S. S., 4206.) 45
ground, (135, T. R., p. 568, S. S., 1416, 1974.) 45
hand-mirrors, or small silvered plates for, (135, S. S., 2407, 3805.) 45
jars, pickle-, or preserve-, of plain, molded, or pressed green or colored bottle glass, (133.) 1 ct. per lb.
filled, + + +, they pay in addition to duty on contents, (133.) 30
jet imitations, (458, S. S., 5161.) 25
jewelry, in part of, (459, S. S., 5161.) 25

Per ct.

Glass, lamp-shades, opaque, not plain, similar to porcelain, (143, S. S., 5441.) 45
looking-glass plates with bevelled edges and of fixed sizes, dtbl. under 141, (S. S., 5455.)
mfs. of, or of which glass is ch. val., + + +, (143.) 45
object glasses, for telescopes or microscopes, edges ground or cut, (143, Aug. 5, 1858, Boston.) 45
obscured for sp. uses, (143, S. S., 4229.) 45
old, which cannot be cut for use and is fit only to be remfd., (707.) Free.
painted articles of, (135.) 45
painted, glassware, (143.) 45
paintings on, ranking as works of art, (470, S. S., 3142.) 30
paintings on, *not* ranking as works of art, (143, T. R., p. 568, S. S., 4695.) 45
pebbles for spectacles, rough, (665.) Free.
pickle jars, (*see* above, "Glass jars.")
plaques, with cut-glass borders, (143, S. S., 3012.) 45
plate, unwrought, for use in the mf. of optical insts., (708.) Free.
plates, small silvered for hand-mirrors, (135, S. S., 2407, 3805.) 45
porcelain-, (143.) 45
preserve jars, (*see* above, "Glass jars.")
printed, articles of, (135.) 45
re-burned, after cutting and grinding, (135, S. S., 3030.) 45
"ruby roudilles," so-called, (135, S. S., 4206.)
salvers, silvered, with cut-glass borders, (143, S. S., 3012.) 45
sand, cr. min. sub., (215, S. S., 3880.) 20
sheets, or oblong strips of, painted in flowers, etc., for settings of jewelry, etc., (135, S, S., 4695.) 45
silvered articles of, not including plate glass, silvered, or looking-glass plates, (132.) 45
spectacles, metal frames, (216.) 45
stained articles of, (135.) 45
toys, (425, S. S., 2114, 3821.) 35
trays, silvered, with cut-glass borders, (143, S. S., 3012.) 45
tubes for thermometers, (143, S. S., 5517.) 45
tubes of flint-glass, not cut or ground, (134, S. S., 3836.) 40
same, of plain, molded, or pressed green or colored bottle glass, (133.) 1 ct. per lb.
tumblers, ground or cut, (135, S. S., 3030.) 45
unpolished plates of, for mf. of spectacles, dtbl. under 138, (S. S., 5522.)
vessels, (*see* above, "Glass decanters.")
vials, of plain, molded, or pressed green or colored bottle glass, (133.) 1 ct. per lb.
ware, colored, not the common bottle glass, (135, S. S., 4206.) 45
ware, reburned, after being cut or ground, (135, S. S., 3030.) 45
watch crystals, (494.) 25
window- or plate-, as follows:†
1. All cast polished plate-glass, silvered or looking-glass plates, (141.)
not over 10x15 inches square = 150 sq. in. 4 cts. per sq. ft.

* "In all cases where damage is claimed on glass or glassware, the damaged articles should be separated from the sound, and examination made at the earliest day practicable after the appraiser is ready to make such examination. If the goods shall have been sent to warehouse, and there are no facilities for making the examination in warehouse, the goods should be transferred to the appraiser's store for such examination," (S. S., 3337.)

† See table, *post*, Part IV., p. 26.

Per ct.

Glass, window- or plate-, (*continued*):
over 10x15, and not over 16x24 = 384 sq. in. 6 cts. per sq. ft.
over 16x24, and not over 24x30 = 720 sq. in. 10 cts. per sq. ft.
over 24x30, and not over 24x60 = 1440 sq. in. 35 cts. per sq. ft.
all above 24x60. 60 cts. per sq. ft.
none of these to pay a lower rate when framed, but to pay in add. upon frames. 30
2. All cast polished glass *un*silvered, (140.)
not over 10x15 inches square = 150 sq. in. 3 cts. per sq. ft.
over 10x15, and not over 16x24 = 384 sq. in. 5 cts. per sq. ft.
over 16x24, and not over 24x30 = 720 sq. in. 8 cts. per sq. ft.
over 24x30, and not over 24x60 = 1440 sq. in. 25 cts. per sq. ft.
all above 24x60. 50 cts. per sq. ft.
3. All cylinder and crown glass polished, (137.)
not over 10x15 inches square = 150 sq. in. 2½ cts. per sq. ft.
over 10x15, and not over 16x24 = 384 sq. in. 4 cts. per sq. ft.
over 16x24, and not over 24x30 = 720 sq. in. 6 cts. per sq. ft.
over 24x30, and not over 24x60 = 1440 sq. in. 20 cts. per sq. ft.
all above 24x60. 40 cts. per sq. ft.
4. All fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, (139 *a*.)
not over 10x15 inches square = 150 sq. in. ¾ ct. per sq. ft.
over 10x15, and not over 16x24 = 384 sq. in. 1 ct. per sq. ft.
over 16x24, and not over 24x30 = 720 sq. in. 1½ ct. per sq. ft.
all over 24x30. 2 cts. per sq. ft.
all weighing over 100 lbs. per 100 sq. ft., to pay an additional duty on the excess at the same rate, (139 *b*.)*
5. All unpolished, cylinder, crown and common window-glass, (138 *a*.)
not over 10x15 inches square = 150 sq. in. 1⅜ cts. per lb.
over 10x15, and not over 16x24 = 384 sq. in. 1⅞ cts. per lb.
over 16x24, and not over 24x30 = 720 sq. in. 2⅜ cts. per lb.
all over 24x30. 2⅞ cts. per lb.
All glass of this class in boxes of 50 sq. ft., as nearly as sizes will permit, now known and commercially designated as 50 ft. of glass, shall be entered and computed as follows: Single thick, weighing not over 55 lbs. of glass per box, as 50 lbs. of glass only, (138 *b*.) Double thick, weighing not over 90 lbs., as 80 lbs. of glass only. But in all other cases the duty must be computed according to the actual weights of glass, (138 *c*.)
cylinder, unpolished, but corrugated, dtbl. under 138, (S. S., 5543.)

Per ct.

Glass, window- and plate-, (*continued*):
6. Tinted or colored window-glass, in sheets, for mfg. church windows, is dtbl. by the sq. ft., the same as uncolored glass of the same kind, (S. S., 1809.)
Glauber's salts, (75.) 20
Glazed calf-skins, (461.) 20
Glaziers' diamonds, (687). Free.
Globes, glass, for lamps or gas jets, (143.) 45
papier-maché, (472.) 30
wood ch. val., (233.) 35
other, according to material.
Glove-buttons, brass, with shanks, (216, S. S., 5116.) 45
Glove-cleaners, (454, S. S., 2169, 2586.) 25
Gloves, cotton, knit, with small stripes of colored wstd. yarn knit in for ornament, dtbl. under 363, as knit goods, part wstd.
Cotton, lined with leather, according to material of ch. val.
lined with wool flannel, as clothing, etc., under 366, (S. S., 4194.) 40 cts. per lb. and 35
lined with wool waste, not knit, as clothing, etc., under 366, (S. S., 318.) 40 cts. per lb. and 35
made on knitting-machines or frames, (322.) 35
other, (324 *a*.) 35
hair, animal, (366.) 40 cts. per lb. and 35
kid or leather, of all descriptions, (436.) 50
(See, also, Pt. I., 1875, as to discriminations in appraisements.)
knit, of wool, worsted, or hair, dtbl. under 363. (*See* "Woollen knit goods.")
of mixed materials, not part W.; wstd., or hair, according to comp. mat. of ch. val. (823.)
silk, (383.) 50
woollen cloth, (366, S. S., 2358.) 40 cts. per lb. and 35
Glucose or grape sugar, (21.) 20
burnt, or beer-coloring, (117, 822, S. S., 3732.) 50
Glue, common, (1.) 20
fish or isinglass, (6.) 25
stock, hide cuttings, raw, with or without hair, and *all other* glue stock, (511.) Free.
Glycerine, crude, brown or yellow, of the sp. grav. of not over $1\frac{35}{100}$, at a temperature of 60 degrees Fahrenheit, (4.) 2 cts. per lb.
refined, (5.) 5 cts. per lb.
Goa-powder, mixed mat., mfd., (93, S. S., 4196.) 25
Goats' hair, dress goods and other mfs. of. (*See* "Dress Goods" and "Worsteds.")
unfit for combing or weaving, cleaned but unmfd., (717 *a*., S. S., 4108.) Free.
other. (*See* "Wool.")
Goats, living, (252, Oct. 30, 1866, A. & Co.) 20
skins of Angora goat, raw, without the wool, unmfd., (7196.) Free.
Chinese, with hair on, unmfd., (709, S. S., 4685.) Free.
other, raw, (709.) Free.
Goat-skin carriage robes, (435, S. S., 3702.) 30
rugs, (378 *c*., S. S.. 2825, 3063, and *see* T. D., 99.) 40
Goblets of flint or lime glass, plain, (134.) 40
cut or ornamented, (135.) 45
Gold, articles and mfs. of, + + +, (216.) 45

* See rule for computing duty on excess. (S. S., 4532,) in which the Department held, that "where the weight of such glass is over 100 pounds to the 100 square feet, each additional pound should be considered as the equivalent of a foot, and duty assessed according to the size of the glass."

Per ct.

Gold-beaters' molds and skins,* paper, called "quetch papier," (710.) Free.
bracelets, (459, S. S., 496.) 25
bullion, (666.) Free.
cabinets of coins or medals of, (669.) Free.
chlor, (92.) 25
and sodium chlor, (92.) 25
coins, (678.) Free.
dust, (798.) Free.
embroideries, + + +, (216.) 45
epaulets, galloons, laces, knots, stars, tassels, and wings of, (427) 25
foil, for dentists' and other uses, (216, S. S., 2674.) 45
galeries, (216, S. S., 4204.) 45
galloons, (427.) 25
jewelry, (459.) 25
knots, (427.) 25
laces, (427.) 25
leaf, (200.) $1.50 per package of 500 leaves.
half gold, same as full gold, (200, 822, April 2, 1863, N. Y.)
mfs., wholly or ptly. of, finished or not, and + + +, (216.) 45
medals of, (740) Free.
muriate of, (92.) 25
old and unfit for use without re-mf., as bullion, under 666. (T. R., p. 60.) Free.
ores, (752.) Free.
oxyd of, (92.) 25
paper in any form, (216) 45
pens, (216.) 45
shell or gold saucers, for painting, (216, May, 1872.) 45
size, (711.) Free.
stars, (427.) 25
studs with settings, (459, T. R., p. 587.) 25
without settings, (459, S. S., 496.) 25
sweepings, (798.) Free.
tassels, (427.) 25
watch-cases, (494.) 25
watch-chains, (459, S. S., 496.) 25
watches, (494.) 25
wings of, (427.) 25
Goloe shoes, galoches, or clogs, of leather, (463.) 30
of wood, (233.) 35
Gomline, as albumen, (496, T. R., p. 569.) Free.
Good Hope Cape, act repealing discriminating duties on goods from beyond. (*See* S. S., 5495.)
Goose-skins, dressed, feathers removed and only down left on pelt, (450, 461, 822, S. S., 4974.) 20
Goring, cotton, or cotton ch. val., except when part wool, worsted, or hair, (324 *a*.) 35
wholly or partly of wool, worsted, or hair, (368.) 30 cts. per lb. and 50
Gothenberg, octagonal-shaped iron. (*See* "Iron.")
Gouges, mfs. of steel, (216.) 45
Gowns, as "Clothing," according to material.
Grain, allowance for loss in exp.. (S. S., 3729.)
brought into the U. S. in ordinary road vehicles by Canadian farmers to be ground in mills owned by citizens of the U. S., under regs., not to be deemed importations or subject to import duties, (Pt. I., 2338, S. S., 5546.)
Grain, duty on, how to be estimated, (Pt. I., 1881.)
bags or sacks, American or foreign, expt. filled with grain, and rtd. empty. under regs.,† (649 and Pt. I., 2184, S. S., 4260, 5423). Free.
as coverings of flaxseed, (S. S., 88.)
as ships' furniture. (*See* May 18, 1861, and S. S., 634.)
Grains, tanned or tawed, as leather, (461.) 20
Paradise or amomum, cr., (636.) Free.
not cr., (94.) 10
Graisse adherente or encluit adherente, (837 *b*., S. S., 5144.) 20
Grana or Granella, cochineal, (508.) Free.
Granadilla wood, (818.) Free.
mfs. of, (232.) 35
Granite, unmfd. and undressed, (487 *a*.) $1 per ton.
same, hewn, dressed, or polished, (487 *b*.) 20
Granville lotion, for the alcohol contained therein, (103.) $2 per gal. and 25
Granza or garance, prepared madder, (547.) Free.
Grape juice or pulp, (301.) 20
Grapes, (299.) 20
Grapes, Malaga, packed in sawdust, imm. tr. of, under 1952, (S. S., 3804.)
Grape sugar or glucose. (21.) 20
Grass, articles of, + + +, (395.) 30
bags, (*see* "Bags" and "Bagging.")
bonnets, hats, and hoods, (400.) 30
braids, etc., for making hats, etc., (448.) 20
cables or cordage, tarred, (344.) 3 cts. per lb.
untarred, (346.) 3½ cts. per lb.
cloth, (351.) 35
flowers, called "natural grass flowers," dried and prepared, (837 *b*., S. S., 1739.) 20
hooks, (216.) 45
mfs. of, + + +, (395.) 30
mats and matting, floor-, (432.) 20
tea-, (395, S. S., 3635.) 30
noils, of China-grass, ramie, or sea-grass combed and prep. in England, (351, S. S., 3470.) 35
tea-mats, (351, S. S., 3635.) 35
thread of same, wound on spools, (351, S. S., 3621.) 35
yarn of same, (351, S. S., 2133.) 35
Grasses, natural, dried, and prepared, and called "natural grass flowers," (837 *b*., S. S., 1739.) 20
sisal-, sunn-, China-, ramie, or sea-, and other like fibrous vegetable substances, + + +, (333 *b*.) $15 per ton.
Spanish, esparto, and other, and pulp of, for the mf. of paper, (691, 704 *a*.) Free.
Grasshopper springs, for carriages, (412.) 35
Grease, all not specified,‡ (437, S. S., 2422.) 10
for use as soap stock only, + + +, (712.) Free.
known as "brown grease," obtained by pressure from wool skins, (437, S. S., 1953.) 10
Green, French-, dry or moist, (87.) 25
mineral, (87.) 25

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* "An article stlyed 'gold beaters' skins,' but not made of the same material nor adapted to the same uses, was held to be dutiable as a manufacture of bladder." (S. S., 352.)

† Bags of foregn mf. exp. filled with flour or bran, or anything else than American *grain*, and rtd. empty are not free under the provision of the 7th section of the act of Feb. 8, 1875, Pt. 1, 2184. (S. S., 5423.)
American bags exp. filled with foreign dye-woods, ground in the U. S., are dutiable on re-importation, (S. S., 3511.)

‡ Bone grease included, (S. S., 2422.) Also machinery drippings, (S. S., 3468,) and grease part fish-oil, (S. S., 3603.)

Per ct.

Green, Paris-, (87.) 25
stone, as marble, under 467, (S. S., 278.)
turtles, (810.) Free.
Grenadines, cotton, as cotton cloth.
silk and cotton, according to material of ch. val., (823.)
silk in piece, (383.) 50
Grindstones, finished or unfinished, (438.) $1.75 per ton.
Groats, (837 *b.*) 20
Ground-bean oil, (92.) 25
beans or peanuts, (304.) 1 ct. per lb.
shelled, (304.) 1½ ct. per lb.
Guano, (505.) Free.
imitations of, (505, S. S., 391.) Free.
Guano Islands, amendment of acts, (20 Stat., p. 30.)
Guarana paste, med. prep., (93, S. S., 1889.) 25
Guava jelly, (302 *b.*, S. S., 1762.) 35
marmalade, or paste, (302 *a.*, S. S., 1762.) 35
Guhr, (215.) 20
Guimauve, Chamomile, cr., (636.) Free.
not cr., (94.) 10
Guinea grains, grains Paradise, cr., (636.) Free.
not cr., (94.) 10
Guitars, (469.) 25
Guitar strings of gut, (671.) Free.
of metal and silk, (469, S. S., 4453.) 25
Gum, amber, (640.) Free.
Gum elastic, (*see* "India-rubber.")
Gums and gum-resins, not edible, cr., and + + +, (636.) Free.
same, advanced in val. or condition by refining or grinding, or by other process of mf., (94.) 10
The above includes:
Gums, aloes, ammoniac, anime, Arabic and Australian.
Barbary, bdellium, and benzoin or Benjamin.
cape, chicle, copal, and cowrie.
damar or dammar.
East India.
frankincense.
gamboge, garbanum, and guaiac.
Jeddo.
mastic and myrrh.
olibanum.
sandarac, Senegal, shellac, and spruce.
talc and tragacanth.
perdu, as opium, (120, T. R., p. 569.) $1 per lb.
substitute, burnt starch, dextrine, or British gum, (19.) 1 ct. per lb.
Gun-barrels, (216.) 45
forged and rough-bored shot-, (204.) 10
Gun-blocks, wood, rough-hewn or sawed only, (222.) 20
Gun-cotton, (439.)
val. not over 20 cts. per lb. 6 cts. per lb.
val. over 20 cts. 10 cts. per lb.
locks, (216, S. S., 4969.) 45
Gunny bags and gunny cloth, not cotton bagging, (341.)
val. at not over 10 cts. per sq. yd. 3 cts. per lb.
val. over 10 cts. per sq. yd. 4 cts. per lb.
same, suitable for same uses as cotton bagging, (343.)
val. at not over 7 cts. per sq. yd. 1½ ct. per lb.
same, val. over 7 cts. per sq. yd. 2 cts. per lb.
as extra covers for coffee sacks, dtbl., (S. S., 3626.)
and gunny cloth, old or refuse, fit only to be remfd., (713, S. S., 194.) Free.

Per ct.

same, old or refuse, to be used in making, and fit only to be converted into paper, (754 *a.*) Free.
Gunpowder, gun-cotton, (Aug. 5, 1858, N. Y.,) and *all* other explosive substances used for mining, blasting, artillery, or sporting pps., (439.)
val. at not over 20 cts. per lb. 6 cts. per lb.
val. over 20 cts. 10 cts. per lb.
Guns, all sporting breech-loading shot-, (203.) 35
+ + +, (202.) 25
plugs and nipples for, of iron and steel, (216.) 45
Gun-stocks, wood, (222.) 20
Gun-wads, of all descriptions, (440.) 35
Gut, cat-, so-called, or whip, unmfd., (672.) Free.
Gut-cord, or cat-gut strings, so-called, for musical insts., (671.) Free.
same, gut-rope or whip-gut strings for other pps.. (488, S. S., 2637.) 25
Gut and wormgut, for and other cord, mfd. or not, (714.) Free.
Guts, salted, (715.) Free.
Gutta-percha, all articles of, (441.) 35
dress-shields, (441.) 35
in smooth sheets, (441, S. S., 889.) 35
jewelry, (459.) 25
mfd., + + +, (441.) 35
unmfd. or cr., (716.) Free.
Gypsum or plaster of Paris, calcined, (477.) 20
ground, (477, May 18, 1866, Erie.) 20
unground, (628.) Free.

H.

HACKLES or hatchels, (216.) 45
Hænsel's patented essential oils, (99, S. S., 5259.) 50
HAIR UNMANUFACTURED:
all kinds of animal, + + +, and excepting such as is provided for in 354 and 358 for combing and weaving, (717 *a.*) Free.
Alpaca, goat and other like animals, according to value at the last port or place whence exported to the U. S., excluding charges at such port, viz.:
val. not over 30 cts. per lb., (358 *a.*) 10 cts. per lb.
val. over 30 cts., (358 *b.*) 12 cts. per lb.
Angora goat, or mohair, *same as above*, alpaca, etc.,
bristles, (402.) 15 cts. per lb.
calf-, (717 *a.*) Free.
camels-, noils of, (717 *a.*, S. S., 2447.) Free.
raw, (717 *a.* S. S., 2429.) Free.
cattle-, (717 *a.*) Free.
goat-, common, (717 *a.*) Free.
hogs-, (717 *a.*) Free.
horse-, long or short, (717 *a.*) Free.
human, raw, uncleaned, and not drawn, (444.) 20
cleaned or drawn but not mfd., (444.) 30
(Chinese) partly cleaned, (444, S. S., 3353.) 30
Yak, (717 *a.*, S. S., 4952.) Free.
HAIR, MANUFACTURES OF:
all mfs. of, + + +, (445, S. S., 1726.) 30
alpaca, goat, or other animals, all cloaks, overcoats, and all other outside garments of, for ladies and children, and goods of like description, or used for like pps. wholly or ptly. of, (except knit goods.) (367,) 45 cts. per lb. and 40

	Per ct.
HAIR, MANUFACTURES OF (*continued*):	
alpaca, goat, or other animals, balmoral skirts, or skirting, and goods of like description, or used for like pps., wholly or ptly. of, made up or mfd. (366,) 40 cts. per lb. and	35
animal-, all mfs. wholly or ptly. of, + + +, and not part wool, (363, *a.*)	
valued at *not* over 30 cts. per lb. (363 *b.* and *f.*) 10 cts. per lb. and	35
valued at over 30 and not over 40 cts. (363 *c.* and *f.*) 12 cts. per lb. and	35
valued at over 40 and not over 60 cts. (363, *d.* and *f.*) 18 cts. per lb. and	35
valued at over 60 and not over 80 cts. (363, *e.* and *f.*) 24 cts. per lb. and	35
valued at over 80 cts. (363, *g.*) 35 cents per lb. and	40
and worsted ornaments for hats, etc., (368, S. S., 2893.) 30 cts. per lb. and	50
applications for, toilet preps., (99.)	50
bonnets, hats, and hoods, (400.)	30
bracelets, braids, chains, curls, and ringlets of, or ch. val. of human hair, (442.)	35
braids, plaits, laces, and trimmings of, for making or ornamenting bonnets, hats, or hoods, (448.)	20
brushes of, (404.)	30
calf-, cloth, wholly or ptly. of and not part W., dtbl. under 363, at same rates as wstds., etc.	
caps, (400.)	30
materials for, (448.)	20
chains, wholly or ch. val. of human hair, (442.)	35
cloth known as "crinoline cloth," (445.)	30
known as "hair seating," (446.) 30 cts. per sq. yd.*	
of similar description with "crinoline," + + +, (445.)	30
of similar description to those provided for in 363 are subject to same duties as wstd. goods under that paragraph.	
cords, (383.) 30 cts. per lb. and	50
cosmetics for, (99.)	50
cow- or calf-, cloths wholly or ptly. of, and not part W., are dtbl. under 363 at same rates as worsteds, etc.	
curled of hogs-, for beds and mattresses, (717 *b.*) Free.	
of other animals, for beds and mattresses, (443.)	25
curls, of human-, (442.)	35
dressings, toilet preps., (99.)	50
dyes, toilet preps., (99.)	50
frizzles (curls), of human-, (442.)	35
galloons, (368.) 30 cts. per lb. and	50
gimps, (368.) 30 cts. per lb. and	50
human-, bracelets, braids, chains, curls, ringlets, and rings of, or of which it is the comp. mat. of ch. val., (442.)	35
all mfs. of, + + +, (444.)	35
laces, for bonnets, hats, or hoods, (448.)	20
for upholstery- or other pps., + + +, (368.) 30 cts. per lb. and	50
netting of human hair, foundation for wigs, (444, S. S., 1539.)	35
nets, India-rubber and silk, S. ch val. (383, S. S., 3160.)	50
silk, (383.)	50
wool, wstd., or hair, (368.) 30 cts. per lb. and	50
oils, (99.)	50
or head-nets. (*See above*, "Hair nets.")	
pencils, (447.)	30
perfumeries, exc. alcoholic, (99.)	50
pins, according to material.	
plaits, for bonnets, hats, or hoods, (448.)	20
restoratives, toilet, (99.)	50
rings and ringlets of human-, (442.)	35
seatings. (*See above*, "Cloth," etc.)	
selvedge to seatings.*	
switches of cotton-thread, as "cotton-thread," under 318, (S. S., 1039, 2824.)	
trimmings for bonnets, hats, or hoods, (448.)	20
dress, wholly or ptly. of alpaca-, goat-, or other animal-, (368.) 30 cts. per lb. and	50
watch-guards of human hair, (444, S. S., 1603.)	35
wigs, human hair, (444, S. S., 1366, 1539.)	35
Hake sounds, (515, S. S., 1648.) Free.	
Half-duck for sails, as sail-duck, under 348, (Nov. 16, 1843, N. Y.)	30
Half-goldleaf, same as full gold, (200, 822, April 2, 1863, N. Y.) $1.50 per package of 500 leaves.	
"Half-stuff," pulp for paper, (837 *b.*, S. S., 1589.)	20
Halter chains, (*see* "Chains.")	
Halter rings, as saddlery, (415.)	35
Hamburg edgings, cotton embroideries, (325.)	40
edgings, appraisal of, (S. S., 3601.)	
Hames, as saddlery, (415.)	35
Hammer-felt, in sheets for the mf. of piano-hammers, dtbl. under 362 as mf. of W., (S. S., 4827.)	
molds, dtbl. under 177, (*see* "Steel.")	
Hammers, blacksmiths', of iron or steel, (165.) 2½ cts. per lb.	
all others, (216.)	45
Hams, (254.) 2 cts. per lb.	
Handbills, lithographic, as printed matter under 384, (Oct. 9, 1861, N. Y.)	25
Handbills, printed, all, (384.)	25
Handkerchiefs, cotton, hemmed, (325.)	40
in the piece or strip, as cotton cloth.	
single, but not hemmed, (324 *a.*)	35
linen, (334.)	35
linen and cotton lace, lace ch. val., (325, S. S., 5474.)	40
silk, (383.)	50
Handle bolts of wood. (782.) Free.	
Handles for chests and drawers, according to materials.	
Handsaws, (175.)	40

* The question decided in Wilkins *v.* Arthur, and acquiesced in by the Department (S. S., 3597), was one of *classification exclusively*, based upon the distinction made in the late tariff laws between seatings of different widths, and had no relation, whatever, to the inclusion of the selvedge in computing the number of square yards for the assessment of duty on the goods. The present law has abolished this distinction in classification, and imposed the same rate of duty upon *all* "hair seating," without regard to width. The basis of the decision, therefore, no longer exists, and as the selvedge on these, in common with that on other goods, is certainly dutiable, the principle laid down in an analogous case by a ruling of the Department, May 16, 1863, seems to me to be applicable here, to wit: that the selvedge being "an integral part of the fabric, should be included in computing the width to ascertain the square yard," for the purpose of estimating, *not the rate of duty*, but the amount thereof to be collected.—EDITOR.

	Per ct.
Hangers, swords, (207 *b.*)	35
Hard metal, part lead, (189, S. S., 3591.)	2 cts. per lb.
Hardware, saddlery-, coach-, and harness-, (415.)	35
all other, + + +, (216.)	45
Hares' furs, undressed and not on the skin, (450, Oct. 31, 1863, Balt.)	20
skins, not dressed, (706.)	Free.
Harmonicas, or mouth-organs, with full octaves. (469, S. S., 4859.)	25
without full octaves, as toys under 425, (S. S., 3399, 4859.)	35
Harmoniums, large, as musical insts., (469, T. R., p. 570, S. S., 2418, 2869,) (*see* also "Mouth-Organs.")	25
Harness, (415.)	35
furniture and hardware, + + +, (415.)	35
Harps and harpsichords, musical insts., (469.)	25
Harp-strings, gut, (671.)	Free.
Hartshorn, (36.)	20
spirits of, so-called, or aqua ammonia, (34.)	20
part alcohol, (118.)	50 cts. per lb.
Hassocks, portions of carpets or carpeting, pay same rates as carpeting of like description, (378 *b.*)	
other, (378 *c.*)	40
Hat-bands,* silk, or silk ch. val., (383.)	50
bodies, cotton, (449.)	35
wholly or ptly. of wool, (362.)	
val. not over 80 cts. per lb.	35 cts. per lb. and 35
val. over 80 cts. per lb.	35 cts. per lb. and 40
Hatchets, (216.)	45.
Hat-linings, according to materials.	
Hats, bonnets and hoods of straw, chip, grass, palm-leaf, willow, or other vegetable substance, or of hair, whalebone, or other material, + + +, (400.)	30
same, trimmed with silk ribbon and artfl. flowers, (363, 822, S. S.. 2740, 2866.)	50
feathers and flowers for, (429 *b.*)	50
fur-felt, silk trimming ch. v.,* (363, S. S., 3542.)	50
of felt, rosin, etc., for miners' use, (400, S. S., 4735.)	30
of pith covered with wstd., (400, S. S., 4715.)	30
pith or bamboo ch. v., lined with silk and covered with C. or L., (400, S. S., 3557.)	30
of wool or part wool (363):	
val. at *not* over 30 cts. per lb., (363 *b.* and *f.*)	10 cts. per lb. and 35
val. at over 30 and not over 40 cts., (363 *c.* and *f.*)	12 cts. per lb. and 35
val. at over 40 and not over 60 cts., (363 *d.* and *f.*)	18 cts. per lb. and 35
val. at over 60 and not over 80 cts., (363 *e.* and *f.*)	24 cts. per lb. and 35
val. at over 80 cts., (363 *g.*)	35 cts. per lb. and 40
braids, plaits, flats, laces, trimmings, tissues, willow sheets, and squares, used for making or ornamenting, (448.)	20
Hats, ornaments for, of hair and worsted, (368, S. S., 2893.)	30 cts. per lb. and 50
braids, cotton, for trimming,* (448, S. S., 5542.)	20
fur, (400.)	30
leather, (400.)	30
silk, (400.)	30
sparterrie for making or ornamenting, (792.)	Free.
Hatters' irons, cast, (157.)	1¼ ct. per lb.
plush, of silk or of silk and cotton, (451.)	25
Hat trimmings or ornaments of brass or iron, (216, S. S., 2551.)	45
glass, imitation jet, (458, S. S., 2551.)	25
Hat wire, (*see* "Wire.")	
Hautboys, musical insts., (469.)	25
Haversacks, leather, (463.)	30
Hawaiian Islands. Oil and bone, the production of American fisheries, shipped from these islands directly to ports of the United States, under the Hawaiian flag, exempt from discriminating duty of 10 per ct., under treaty of Dec. 20, 1849, (*see* Dec. 28, 1864, to Secy. of State, and Dec. 31, 1864, U. S. Consul, Honolulu.) *The following articles*, being the growth and manufacture or produce of the Hawaiian Islands, to wit: arrowroot; castor oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, (Pt. I., 2232, and 2371 to 2381, S. S., 2962.)	Free.
Hawaii, mfs. from, must be of native mat. to be free under treaty, (S. S.. 4202.)	
Hawaiian sugar above No. 20, D. S., dtbl., (S. S., 3262.)	
Hawaiian wool skins, W. dtbl., (S. S., 3414.)	
Hay, (273.)	$2 per ton.
knives, (216, March 30, 1865, Boston.)	45
tare allowed for weight of wood and wire used in baling, (S. S., 4932.)	
Hazel-nuts, (305.)	2 cts. per lb.
Heading-blocks, (222.)	20
bolts, (761.)	Free.
Headings of barrels, casks, etc., (233, T. R., p. 592.)	35
Headings of hogsheads, casks., etc., wood for, sawed or split only, (234, S. S., 3863.)	20
"Heading-staves," so-called, (234, S. S., 3863.)	20
"Head-linings" for barrels, (233, S. S., 3903.)	35
Head or hair-nets, silk, (383.)	50
wstd., wool, or hair, (368.)	30 cts. per lb. and 50

* Under the ruling of the U. S. Supreme Court in Zimmerman *v.* Arthur, referred to in Department decision, S. S., 5542, it is doubtful whether all such goods of whatever material, fit for hat-bands exclusively, should not be classified under 448 at a duty of 20 per cent. But it will be observed in regard to the *very article* embraced in that ruling, ("*cotton hat-braids*,") the former provisions in both the cotton schedule and that for "hat materials," for braids and trimmings, were modified by the words, "not otherwise provided for," while under the present law there is no such limitation in 325 as to cotton trimmings, but on the other hand that for hat materials (448) expressly limits its operations to "materials not specially enumerated or provided for in this act." The question then arises whether in this limitation of the word "material" such articles or materials as *are* specially enumerated or provided for in the act, *even in general terms*, are not excluded. And query whether the clause "composed of straw, chip," etc., was not intended to apply to the "hats, bonnets, and hoods," rather than to the materials embraced in this paragraph?—EDITOR.

Per ct.

Healds, old, worn out, and fit only for re-mf., (837 *a.*, S. S., 592.) 10
Hedge or garden shears, (216. March 30, 1865, Boston.) 45
Hellebore root, cr., (636.) Free.
not cr., (94.) 10
Hemlock bark, cr., (636.) Free.
not cr., (94.) 10
extracts, for tanning, (20.) 20
lumber, (*see* "Wood.")
seed and leaf, or conium cicuta, cr., (636.) Free.
not cr., (94.) 10
Hemp, all unenumerated mfs. wholly or ptly. of, (hemp ch. val.,) other than such as can be measured by the sq. yd., (350, July 2, 1862, Boston.) 35
bagging for cotton and other mfs., + + +, suitable to the uses for which cotton-bagging is applied, wholly or in part of hemp, (343.)
val. at not over 7 cts. per sq. yd. 1½ ct. per lb.
val. over 7 cts. 2 cts. per lb.
bagging and bags, and like mfs., + + +, other than above, wholly or in part of hemp, (342.) 40
baled, no tare for hemp ropes used on it, (S. S., 4957.)
bale rope of, (350, April 21, 1858, N. Y.) 35
carpeting of, (377.) 6 cts. per sq. yd.
cloths of, other than above, (*see* "Linens.")
cod-lines, (350, S. S., 1358.) 35
half duck, for sails, as sail-duck, (348, Nov. 16, 1843, N. Y. and Boston.) 30
Indian, a cr. drug, (636.) Free.
rags for making paper, (753 *a.*) Free.
sail-duck, or canvas for sails, (348.) 30
sash cord, (350, S. S., 487.) 35
seed, (452.) ¼ ct. per lb.
seed oil, (28.) 10 cts. per gal.
sheetings, (349.) 35
sunn-, or brown, (333 *b.*) $15 per ton.
tow of, or codilla, (330.) $10 per ton,
thread for mfg. hat-braids, (350, S. S., 4317.) 35
unmfd., Russia and other; also India, Manila, and other like substitutes for hemp, (331, Jan. 4, 1871, N. Y.) $25 per ton.
unmfd., called "Italian flax," but really hemp, (331, Oct. 24, 1859.) $25 per ton.
waste, for paper-stock, (754.) Free.
yarns of, (335.) 35
Henbane, leaf, cr., (636.) Free.
Henry's magnesia, (99.) 50
Herrings, (*see* "Fish.")
Heva-yerba or Brazilian tea, (837 *b.*, S. S., 3909.) 20
Hide cuttings, raw, with or without the hair on, (511.) Free.
Hide rope, (718.) Free.
Hides, ptly. cured, (837 *b.*, S. S., 3464.) 20
ptly. tanned, (461, S. S., 4802.) 20
raw, hair removed by liming, (719 *a.*, S. S., 3720.) Free.
raw or uncured, whether dry, salted, or pickled, (719 *a.*) Free.
tanned, (*see* "Leather.")
walrus, tanned, but not dressed and finished. (461, S. S., 4888.) 20
Hinge-blanks, (164.) 2½ cts. per lb.
Hinges and butts, iron, finished, (164.) 2½ cts. per lb.
brass, (216.) 45
copper, (216.) 45

Per ct.

Hinges, gold, silver, or German silver, (216.) 45
Hobby horses, toys for children, (425.) 35
Hob-nails, (168.) 4 cts. per lb.
Hods, coal-, metal, (216.) 45
Hoes, iron or steel, (216.) 45
Hoff, Johann's malt extract, (99, S. S., 2867, 4834.) 50
Hoffman's anodyne, (170.) 30 cts. per lb.
Hogs' hair, curled for beds and mattresses, (717 *b.*) Free.
not curled or mfd., (717 *a.*) Free.
Hogsheads, empty, (231.) 30
Hollands, brown, (*see* "Linens.")
Hollow-ware, cast-iron, (157.) 1¼ ct. per lb.
same, coated, glazed, or tinned, (201.) 3 cts. per lb.
other, of metal, (216.) 45
same, if coated, glazed, or tinned, (201.) 3 cts. per lb.
Hones, and whetstones, (720.) Free.
Honey, (274.) 20 cts. per gal.
Honey-water, cosmetic, (99.) 50
Hong-Kong silver dollars, invoice value — to U. S. gold dollars, (S. S., 3290.)
Hoods, for men, women, and children, *all*, + + +. 30
braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting of, (448.) 20
Hoofs, (512.) Free.
Hooks and eyes, gilt or plated, (210.) 35
same of other metals, (216.) 45
fish-, (216.) 45
reaping- or grass-, (216.) 45
Hoop-iron, splayed and punched in lengths for barrel-hoops, dtbl. under 154 *b.*, (S. S., 5194,) (*see* "Iron.")
Hoops, wood, finished for use, (233, T. R., p. 592, S. S., 3903.) 35
iron, (*see* "Iron, mfs. of.")
Hoop timber, rough, (234, S. S., 3035.) 20
round, in bark, 6 to 14 inches diameter, (734, S. S., 3627.) Free.
Hop poles, cedar or other, unmfd., (722.) Free.
Hops, (275.) 8 cts. per lb.
roots of, for cultivation, (721.) Free.
Horn combs, (419.) 30
Horn, mfs. of, + + +, (399.) 30
pith, unmfd., (513, S. S., 4786.) Free.
sizing, (837 *b.*, S. S., 4750, 4786.) 20
plates for lanterns, (399.) 30
strips, (513, S. S., 1229.) Free.
tips, (513.) Free.
Horns, boat-, and post-, brass or tin, (469, S. S., 5217.) 25
Horns of animals, and parts of, unmfd., (513.) Free.
toy-, (425.) 35
Horse-clippers, (216, S. S., 5327.) 45
shears, (197, S. S., 3195.) 35
shoes, iron or steel, (162.) 2 cts. per lb.
Horsehair, unmfd., (717 *a.*) Free.
Horses, living, (252.) 20
living, of immigrants, other than "teams," (252, S. S., 183, 1740, 2741.) 20
teams of, (*see* "Immigrants.")
Horseshoe iron, (*see* "Iron.")
nails, (168.) 4 cts. per lb.
Hose, leather, (463.) 30
of rubber and textile fabrics, (453.) 30
other, (*see* "Hosiery.")

Per ct.

Hosiery, cotton, or cotton ch. val., knit by hand, and no part wool, wstd., or hair, (323.) 40
same, wholly cotton, or cotton ch. val., and no part wool, wstd., or hair, fashioned, narrowed or shaped wholly or in part by knitting machines or frames, (323.) 40
same, wholly of cotton, made on knitting machines or frames and + +, (322.) 35
cotton emb. with wool, (366, S. S., 4124.) 40 cts. per lb. and 35
silk, (383.) 50
silk and cotton, S. ch. val., (383, Oct. 26, 1867, and Oct. 19th, 1868, N. Y.) 50
wholly or ptly. of wool, wstd., or animal hair, dtbl. under 363, (*see* "Worsteds.")
Hour-glasses, (143.) 45
Household effects of persons or families from foreign countries, which have been in actual use abroad by them not less than one year, and not intended for any other person or for sale, (662, *see* T. D., 46, and S. S., 2724, 2768.) Free.
not merchandise, of citizens dying abroad, (757.) Free.
furniture, finished, (230.) 35
rough or in piece, (229.) 30
Hubs, for wheels, rough-hewn or sawed only, (222, S. S., 3863.) 20
further mfd., (233.) 35
Huckabacks, linen, (334.) 35
Human hair, and mfs. of, (*see* "Hair.")
Human skeletons and other preps. of anatomy, (787.) Free.
Hungary water, cosmetic, (99.) 50
Hyacinth bulbs, (405,) 20
Hydrate of potash, (63, S. S., 3940.) 20
Hydriodate of potash, (65.) 50 cts. per lb.
Hydrobromic acid. (594.) Free.
Hydrocarbonate of lime, same as whiting, (45, July 27, 1866, E. G.,) dry, ½ ct. per lb.
ground in oil. 1 ct. per lb.
Hydrocyanic acid, (594.) Free.
Hydrogen peroxide, (92.) 25
Hydrometers, (475.) 35
Hygrometers, (475, S. S., 4826.) 35
Hyoscyamia, (92.) 25
Hyoscyamus, or henbane leaf, cr., (636.) Free.
Hypophosphorous solution acid, (594.) Free.
Hyposulphate of soda, (92.) 25

I.

Ice, (723.) Free.
Iceland moss, cr., (636.) Free.
not crude, (94.) 10
Illuminating oil if product or preparation of coal-tar, (81, 83.) 20
other kinds, essential, expressed, distilled, or rendered, (92.) 25
petroleum or rock, crude, (837 *a*.) 10
refined, (837 *b*.) 20
Illustrated books, maps, and charts, + +, (384.) 25
Imitation ext. of madder, (837 *b*., S. S., 4989.) 20
jewelry, entirely of metals. for hat and bonnet trimmings, (216, S. S., 5257.) 45

Per ct.

Imitation, or mock jewelry, (459) 25
pearls or glass beads if jewelry, (459.) 25
precious stones, of glass or paste, not set, (420.) 10
of real jet articles, (458, S. S., 3197.) 25
of jet other than above, of rubber, (454, S. S., 3197.) 25
saffron, (837 *b*., S. S., 3330.) 20
Imitations, or models in papier maché of anatomical and botanical specimens, (472, S. S, 1767.) 30
Immediate transportation goods, labelling of, (S. S., 3812.)
goods, manifests to be verified by collectors, (S. S., 3882.)
new regs., (S. S., 4582.)
of plants and roots, (S. S., 3726.)
Immigrants' effects, to wit:
all wearing apparel, in actual use, and other personal effects* (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the U. S. But not to include machinery or other articles impt. for use in any mfg. establishment or for sale, (815, T. D., 23, 46, and 94.) Free.
books, household effects, libraries or parts thereof, in use of persons or families from foreign countries, which have been in actual use abroad by them not less than one year, and are not intended for other persons nor for sale, (662, T. D., 23, 46, and 94.) Free.
entry by others than owners, (S. S., 4671.)
from Canada, oath on entry, (S. S., 4831.)
teams of animals,† including their harness and tackle and the wagons or other vehicles drawn by them, actually owned by persons immigrating to the U. S. *with their families, and in actual use for the purpose of such immigration*, under regulations, (642 *b*., and *see* Regs., art. 384: also T. D., 23, 46, and 94, and S. S., 2388, 2724.) Free.
teams, when not free under 642 *b*., (S. S., 4136.) who are, (S. S., 3666.)
Implements, etc., *as above*, of persons arriving in the U. S., (815, and notes.) Free.
Importations by mail, (S. S., 3228, 3516.)
of not over $100, entry of, without invoice under 1849 restricted, (S. S., 4622.)
Inclined planes, iron for. (*See* "Iron bars.")
Indecent articles, importation prohibited, (839, 840, and Regs., art. 315.)
India hemps, (331.) $25 per ton.
madder or munjeet, ground and prepared, and extracts of, (547.) Free.
malacca joints, as canes, unfinished, (409, July 7, 1865, Boston.) 20
the same, not further mfd. than cut into suitable lengths for the mfs. into which they are intended to be converted, (725.) Free.
Indian corn or maize, (263.) 10 cts. per bush. of 56 lbs.
goods for presents, souvenirs, or mementoes, *no longer free*, (S. S., 376.)
hemp, crude drug, (636.) Free.

* Personal effects of immigrants must be imported within six months before or after the owner's arrival. (S. S., 1296.)

† Held *not to apply* to trotting horses used as such in Canada, and of high value for their speed, and brought thence by an immigrant to be used here for the same purpose, (S. S., 1740.)

	Per ct.
Indian meal, (265.) 10 cts. per bush. of 48 lbs.	
peltries or other proper goods and effects of whatever nature, of Indians passing or repassing our northern boundary, if not in bales or other large packages unusual among them, (836.)	Free.
red, (87.)	25
India-rubber, as follows, to wit:	
crude and milk of, (724.)	Free.
in colored sheets or cakes, for dentists' use, ptly. vulcanized, but requiring further mf. to fit it for use, (454, S. S., 3966.)	25
in para sheets, cakes, or other forms, advanced beyond crude, but not vulcanized in any degree, or otherwise mfd , (454, S. S., 3966.)	25
rolled in sheets of uniform width and thickness, partially mfd., (454, S. S., 3966.)	25
rough sheets of, crude, (724, S. S., 3718.)	Free.
strips or cords of, slightly colored, for mf. of webbing, artificial flowers and other articles, (454, S. S., 3625.)	25
India-rubber Manufactures, viz.:	
India-rubber and cotton belts, (453, S. S., 3212.)	30
and cotton cloth, prep. with carbolic acid for med. pps., (93, S. S., 4531.)	25
and cotton mfs , C. ch. val., dtbl. at highest rates on cottons of like character, (823-4.)	
and cotton mfs., rubber ch. val., (453.)	30
and silk mfs., S. ch. val., (383, 823.)	50
and silk mfs., rubber ch. val., (453.)	30
arctic boots and shoes, so-called, of rubber and wool, (367, S. S., 1530.) 45 cts. per lb. and	40
articles wholly of, + + +, (454.)	25
bags or pouches, wholly of, thick and solid enough for inflation with gas, (454, S. S., 1414, 1865, 5390.)	25
bags or pouches, small, for mf. of toy balloons, (454, S. S., 1865.)	25
balloons, complete, for toys, (425 S. S., 5390.)	35
balloons, and wooden whistles for, not attached, but packed in same cases with, (425, S. S., 5390.)	35
balls, hollow, decorated and painted in colors, as toys, (425, S. S., 2880.)	35
balls, solid, for children, from ½ inch to 2½ inches diameter, as toys, (425, S. S., 688.)	35
balls, larger sizes, wholly of rubber, not children's toys, (454, S. S., 688.)	25
bathing dolls, (425, S. S., 3394.)	35
belting, or endless belts, rubber and cotton, (453, S. S., 3212.)	30
boots, (*see* below, "India-rubber shoes," etc.)	
bougies, *rubber ch. val.*, (453.)	30
braces, *rubber ch. val.*, (453.)	30
catheters, rubber ch. val., (453.)	30
cloth, cotton foundations, C. ch. val., (324 *a.*, 823.)	35
same, rubber ch. val., (453.)	30
same, linen foundations, according to comp. mat. of ch. val., (823.)	
dolls, (425.)	35
bathing and whistling, (425, S. S., 3394.)	35
fabrics, wholly or ptly. of, + + +, (453.)	30
glove-cleaners, (454, S. S., 2586.)	25
gusset-web, silk ch. val., (383, S. S., 3696.)	50

	Per ct.
India-rubber manufactures (*continued*):	
inhalers, according to comp. ch. val., (823.)	
injection bags or syringes, metal plated ch. val., (210.)	35
same, metal other than gilt or plated ch. val., (216.)	45
jet imitations of "rubber jewelry," so-called, (458, S. S., 1605.)	25
mfs. of rubber and cotton, C. ch. val., dtbl. at highest rates on cottons of like description, (823-4.)	
mfs. wholly of, not fabrics, + + +, (454.)	25
match boxes, with sides fastened by small brass pins or nails, (454, S. S., 4829.)	25
mats, not wholly vegetable, (378 *c.*, S. S., 656.)	40
made of old rubber boots and shoes, (454, S. S., 4252.)	25
nipple-shields, rubber, glass, and metal, according to mat. of ch. val., (823.)	
nipples, all rubber, (454.)	25
old springs, only fit for remf., (454, S. S., 2046.)	25
pessaries, (454.)	25
pouches or bags, (*see* above, "India-rubber bags," etc.)	
pouches, tobacco, (all rubber,) for holding chewing tobacco, (454, S. S., 3766.)	25
same, part iron, iron ch. val., (216.)	45
same, of larger size, for holding smoking tobacco, (476, S. S., 4258.)	70
setons, (453.)	30
shoes and boots, wholly of, (455.)	25
same, differing from the ordinary only in having felted linings, part wool, (455, S. S., 1536.)	25
same, "Arctic-," so-called, (*see* above, "India-rubber Arctic boots and shoes.")	
shoes and boots, old and fit only for remf., (455, S. S., 5589.)	25
stomach-tubes, (453.)	30
surgical appliances wholly or ptly. of, dtbl. as rubber mfs. or fabrics according to character, under 453 or 454, (S. S., 5520.)	
textile fabrics, scraps of, + +, as rags, (481, S. S., 5620.)	10
webbing, (495, S. S., 4220.)	35
whistling dolls, (*see* above, "India-rubber dolls.")	
India, camels' hair, or cashmere shawls, (367, S. S., 1535.) 45 cts. per lb. and	40
Indigo, real and artificial, (537.)	Free.
auxiliary, as zinc-dust, (837 *b.*, S. S., 3428.)	20
carmined, (22.)	10
other extracts of, (22.)	10
paste, (22.)	10
powdered but not carmined,* (537, S. S., 3592.)	Free.
Indigotine, or pulv. carmined indigo, (22, S. S., 3953.)	20
Infusions, all known as non-alcoholic med. preps., + + +, (92.)	25
Ingots or cogged ingots, iron or steel, for tires and wheels for railway pps., (179 *b.*) 2 cts. per lb.	
others of steel, dtbl. under 177, (*see* "Steel.")	
Ink-bottles, stone-ware, cream-colored or glazed, (127, S. S., 3276.)	55
Inks of all kinds, and ink-powders, (456.)	30

* "Care must be taken in classifying indigo to distinguish between indigo which has been merely ground and the carmined indigo, which under the law is subject to duty," (S. S., 3592.)

Per ct.

Ink-stands, china or earthen-ware, plain, (126-7.) 55
same, decorated, (125.) 60
glass, as other glass-ware, according to quality and class.
glass and other materials, according to comp. mat. of ch. val., (823, S. S., 3377.)
porcelain, plain white, (126.) 55
gilded or ornamented, (125.) 60
wholly of gilt or plated metal, (210.) 35
wholly of other metal, (216.) 45
Insect-powder, (837 *b.*, S. S., 2364.) 20
Insects, dried, med., cr. (636,) Free.
not cr., (94.) 10
Insertings, cotton, (325.) 40
thread or linen, (337.) 30
Institutions,* educational, books, maps, charts, not more than 2 copies in one invoice; (660.) regalias, gems, statues, statuary and specimens of sculpture, sp. impt. in good faith, for the use, or by order of any college, academy, school, or seminary of learning, (771.) Free.
national, works of art, impt. expressly for presentation to, (819 *b.*) Free.
philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, sp. impt. in good faith, for the use of any institution incorporated or established for religious, philosophical, educational, scientific or literary pps. and not intended for sale, (759.) Free.
Instruments, musical, *all*, (469.) 25
finished indispensable parts of, (469, S. S., 4453.) 25
same, small, for use in concert, (469, S. S., 3894.) 25
same, small and cheap, for children's toys, (425, S. S , 3765.) 35
same, usual cases for, same duty as instruments, (S. S., 3155.)
strings for, of gut, (671.) Free.
strings for, metal and silk completed, (469, S. S., 4453.) 25
philosophical, (475.) 35
same, and scientific, sp. impt., (*see* "Academies" and "Societies.")
professional, of immigrants, (*see* "Immigrants.")
Insulators for use in telegraphy or other, according to material.
Integuments of animals, + + +, (655.) Free.
Internal revenue taxes, etc., on cigars, snuff, and tobacco, (861-866.)
Inventions, models of, but no article or articles shall be deemed a model which can be fitted for use, (743.) Free.
Invoice declarations, agents must have power of atty. to sign, etc., (S S., 3942.)
Invoices, consular authentication in Canada, (S. S., 4177.)
consular certificate of values, (S. S., 4065.)
substitution of, after entry, (S. S., 4270.)
verification, regs., (S. S., 2750, 3120.)
values of pro forma invoice, binding on importer, (S. S., 4456.)
in what currency to be made out, (1840.)
same, rules when made out in depreciated currency, (1865, also *post*, Part IV., p. 8.)

Per ct.

Invoices, new forms of declarations to, (*see* paragraphs 849-852.)
when not required for impts. of not over $100, (S. S., 4622.)
when and how goods covered by one invoice may be entered in part for exportation and part for consumption, (S. S., 5341.)
Iodate of potash, (65.) 50 cts. per lb.
Iodide of potash, (65.) 50 cts. per lb.
Iodine, cr., (538.) Free.
resublimed, (23.) 40 cts. per lb.
salts of, (92.) 25
Iodoform, (108.) $2 per lb.
Ipecac or ipecacuanha, (514.) Free.
Iridium, (614.) Free.
Iris or orris root, cr., (636.) Free.
pulverized dentifrice, (99.) 50
IRON, CHEMICALS, ETC., OF, VIZ.:
acetate of, (92.) 25
carbonate of, (837 *b.*) 20
chromate of, or chromic ore, (214.) 15
color of lac, as varnish, (119, S. S., 2039.) 40
liquor, (92.) 25
oxide of, med. prep., (93.) 25
or colcothar, dry, as a paint, (87, S. S., 2961, 4914.) 25
as a polishing powder, (479.) 20
powder, so-called, or wire reduced to a fine powder by hydrogen, med. prep., (93, S. S., 1747.) 25
reduced by hydrogen, other than the above, (93, S. S., 681.) 25
sulphate of, green vitriol, or copperas, (52.) $\frac{3}{10}$ ct. per lb.
sulphuret of, or sulphur ore, in its natural state, containing not more than 3½ per ct. of copper, (144.) 75 cts. per ton.
But sulphur ore containing more than 2 per ct. of copper must pay in addition to the above rates for the copper it contains, (144 *c*) 2½ cts. per lb.
IRON, UNMANUFACTURED, VIZ.:
Band-, hoop-, scroll-, or other iron, + +, *not over* 8 *inches wide*, (154 *a.*)
not thinner than No. 10 wire gauge. 1 ct. per lb.
thinner than No. 10, and not thinner than No. 20, wire gauge. $1\frac{2}{10}$ ct. per lb.
thinner than No. 20, wire gauge. $1\frac{4}{10}$ ct. per lb.
provided, that all articles, + + +, (whether wholly or ptly. mfd.,) made from sheet, plate, hoop, band, or scroll iron, or of which either of these shall be the mat. of ch. val., shall pay, in *addition* to the duty on such iron, (154 *b.*) ¼ of a ct. per lb.
Bar-, rolled or hammered, excepting charcoal iron, as follows:
flat, not under 1 inch wide, nor under ⅜ inch thick, (148 *a.*) $\frac{6}{10}$ ct. per lb.
flat, under 1 inch wide, or under ⅜ inch thick, (148 *b.*) $1\frac{1}{10}$ ct. per lb.
round, not under ¾ inch diameter, (148 *a.*) 1 ct. per lb.
round, under ¾ inch, and not under $\frac{7}{16}$ inch diameter, (148 *b.*) $1\frac{1}{10}$ ct. per lb.

* The sale or distribution of articles imported free under 660 or 771, subjects them to seizure and forfeiture, (S. S., 3186. See same for form of oath.)

Per ct.

Iron, unmanufactured (*continued*):
round, in coils less than $\frac{7}{16}$ inch diameter, (150.) $1\frac{3}{16}$ ct. per lb.
round, in rods less than $\frac{7}{16}$ inch diameter, (150.) $1\frac{3}{16}$ ct. per lb.
square, not under $\frac{3}{4}$ inch square, (148 *a*.) 1 ct. per lb.
square, under $\frac{3}{4}$ inch square, (148 *b*.) $1\frac{1}{16}$ ct. per lb.
bars or shapes of rolled iron, + + +, (150.) $1\frac{3}{16}$ ct. per lb.
forgings of iron or forged iron, of *whatever shape*, or in whatever stage of mf., + + +, (167.) $2\frac{1}{2}$ cts. per lb.
provided, that all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, (except castings,) shall be rated as iron in bars, and pay duty accordingly, and none of the above shall pay a less rate of duty than 35 per ct. ad valorem, (148 *c*.) 35
provided further, that all iron bars, blooms, billets, or sizes or shapes of any kind, in the mf. of which charcoal is used as fuel, shall be subject to a duty of (148 *d*.) $22 per ton.
also provided, that on all iron bars, rods, or strips *of whatever shape*, and on all iron bars of *irregular* shape or section, *cold-rolled, cold-hammered, or polished in any way*, in addition to the ordinary process of hot-rolling or hammering, there shall be paid besides the rates imposed on such ordinarily hot-rolled or hammered iron, (177 *d*.) $\frac{1}{4}$ of a ct. per lb. in addition.
Boiler or other plate-, sheared or unsheared, and *skelp-iron*, sheared or rolled in grooves, (151 *a*.) $1\frac{1}{4}$ ct. per lb.
The same, galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, (151 *c*.) $\frac{3}{4}$ of a ct. per lb. additional = 2 cts. per lb.
bar-, of mixed grades; the proportion subject to higher rate must be considerable to subject the whole invoice to the higher rate, (S. S., 5436.)
bar-ends, dtbl. as bar-iron under 148, (S. S., 3624.)
billets,
blooms,
loops,
slabs, and
other forms of iron (except castings,) less finished than iron in bars, and more advanced than pig-iron, to be rated as iron in bars, and pay duty accordingly, but in no case less than 35 per ct., (148 *c*.) 35
all bars, blooms, billets, or sizes or shapes of any kind, in the mf. of which charcoal is used as fuel, is subject to a duty, (148 *d*.) of $22 per ton.
charcoal, (*see* last item above.)
"Iron dirt," so-called, *i. e.*, the rust and scalings impt. with old scrap-iron, no allowance for weight of, (S. S., 4881.)
flat, with longitudinal ribs for the mf. of fencing, (180 *b*.) $\frac{5}{16}$ of a ct. per lb.
forgings of, or forged iron, of whatever shape or stage of mf., + + +, (167.) $2\frac{1}{2}$ cts. per lb.
forgings of, for vessels, steam-engines, and locomotives, or pts. thereof, weighing not less than 25 lbs. each, (163.) 2 cts. per lb.

Per ct.

Iron, unmanufactured (*continued*):
gas-strips, rolled in pieces 17 to 18 feet long, 8 inches wide and $\frac{3}{16}$ inch thick, (150, S. S., 1437.) $1\frac{3}{16}$ ct. per lb.
hammered forgings from scrap, (167, S. S., 4898.) $2\frac{1}{2}$ cts. per lb.
hoop-, cut into lengths for hoops, but not further mfd., classified as hoop-iron, (S. S., 274.)
hoop-, (*see* above, "*Band*," etc.)
horseshoe, and all similar iron, should be classified as bar-. or flat-, according to size under 148, regardless of length, designation, or quality, (S. S., 1587.)
kentledge, (145.) $\frac{3}{16}$ of a ct. per lb.
manganese-, as "spiegeleisen," (145, S. S., 1991.) $\frac{3}{16}$ of a ct. per lb.
moisic, dtbl. as other iron of like condition, grade, or stage of mf., (Pt. I., 2183.)
new pieces of, not dtbl. as scrap, but as iron of the description from which it is taken, (S. S., 302.)
octagonal bar iron, (150, S. S., 1790.) $1\frac{3}{16}$ ct. per lb.
octagonal-shaped, from Gothenberg, (150, S. S., 364.) $1\frac{3}{16}$ ct. per lb.
ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, (144 *a*.) 75 cts. per ton.
ore, sulphur-, as pyrites, or sulphuret of iron in its natural state, containing not over $3\frac{1}{2}$ per ct. of copper, (144 *b*.) 75 cts. per ton.
but ore containing more than 2 per ct. of copper pays in add. to above rate for the copper it contains, (144 *c*.) $2\frac{1}{2}$ cts. per lb. add.
ores, no allowance for moisture under former laws, (S. S , 4183.)
pig-, (145.) $\frac{3}{16}$ of a ct. per lb.
pig-, or in castings, not included in provisions of 834, (S. S., 4941.)
plate, (*see* below "Sheet," etc., also "Boiler or other plate," above.)
railway bars, weighing over 25 lbs. to the yard, (146.) $\frac{7}{16}$ of a ct. per lb.
railway bars, part steel, weighing over 25 lbs. to the yard, (147.) $17 per ton.
rods, tare for weight of bands securing, (S. S., 3513.)
rolled, in bars or shapes, + + +, (150.) $1\frac{3}{16}$ ct. per lb.
round, in coils or rods, less than $\frac{7}{16}$ inch diameter, (150.) $1\frac{3}{16}$ ct. per lb.
scrap-, wrought or cast, (145.) $\frac{3}{16}$ of a ct. per lb.
but nothing deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be re-mfd., (145.)
scroll, (*see* above, "Band," etc.)
Sheet-, or plate-, other than above specified, viz.:
common or black, thinner than $1\frac{1}{2}$ inch, and not thinner than No. 20 wire gauge, (151 *b*.) $1\frac{1}{16}$ ct. per lb.
thinner than No. 20 and not thinner than No. 25 wire gauge, (151 *b*.) $1\frac{3}{16}$ ct. per lb.
thinner than No. 25, and not thinner than No. 29 wire gauge, (151 *b*.) $1\frac{7}{16}$ ct. per lb.
thinner than No. 29 wire gauge, (151 *b*.)
all the above when cold-rolled and pickled or cleaned by acid or otherwise, must pay, in addition to the above rates, (152 *b*.) $\frac{1}{4}$ ct. per lb.

Per ct.

Iron, unmanufactured (*continued*):

all commercially known as common or black tagger's iron, in boxes, bundles, or otherwise, (151 *b.*) 30

same, cold-rolled and pickled, or cleaned by acid or otherwise, (152 *b.*) ¼ ct. per lb. and 30

corrugated or crimped, (153 *b.*) $1\frac{1}{10}$ ct. per lb. *

polished, planished, or glanced, by whatever name designated, (152 *a.*) 2½ cts. per lb.

plate-, or tagger's iron, *all*, (except the above polished, or glanced,) cold-rolled and pickled or cleaned by acid or otherwise, pays, *in addition* to the duty imposed on the corresponding gauges of common or black sheet or tagger's iron, (152 *b.*)

¼ of a ct. per lb. additional.

or plate-, all articles, + + +, (whether wholly or ptly. mfd.,) made from sheet, plate, hoop, band, or scroll iron, or of which either of these shall be the material of ch. val. must pay in addition to the duty on such iron, (154 *b.*)

¼ of a ct. per lb. additional.

sheets and plates, galvanized, or coated with zinc, spelter, or other metals, or any alloy thereof, excepting tin plates, terne plates, and tagger's tin, pay *in addition* to the duties thereon when not so covered, (151 *c.*)

¾ of a ct. per lb. additional.

sheets or plates, or tagger's iron, coated with tin or lead, or with a mixture in part of these, by dipping or otherwise, and commercially known as tin plates, terne plates, and tagger's tin, (153 *a.*) 1 ct. per lb.

"slab-iron," so-called, for mf. of fire- and burglar-proof safes, dtbl. either as plate or sheet iron, according to its thickness, (S. S., 1701.)

spiegeleisen, (145.) $\frac{3}{10}$ of a ct. per lb.

strips, or hoop-iron, cut into lengths and ends punched, pays duty as hoop-iron and ¼ of a ct. per lb. in add., under 154 *b.*, (S. S., 3824.)

tagger's, commercially known as common or black, in boxes, bundles, or otherwise, (151 *b.*) 30

same, cold-rolled and pickled, or cleaned by acid or otherwise, (152 *b.*)

¼ of a ct. per lb. and 30

tank plates cut to sizes and punched, (151 *a.*, S. S., 4783.) 1¼ ct. per lb.

wire galvanized, damage from rust not allowable, (S. S., 4652.)

wire rods in coils over $\frac{3}{16}$ and under $\frac{7}{16}$ of an inch diameter, dtbl. under 150, (S. S., 608.)

$1\frac{3}{10}$ ct. per lb.

same, not over $\frac{3}{16}$ inch pays same duty as wire under 182 *a.*, (S. S., 2759, 3887.)

wire rods, round in coils and loops, for the mf. of rivets, screws, nails, and fences, not lighter than No. 5, w. g., val. at not over 3½ cts. per lb., (180 *a.*) $\frac{6}{10}$ of a ct. per lb.

wrought scrap-, new pieces, such as punchings and clippings, (148 *a.*, S. S., 4115.) 1 ct. per lb.

wrought for ships, or parts thereof, weighing each not less than 25 lbs., (163.) 2 cts. per lb.

Per ct.

Iron, unmanufactured (*continued*):

no allowance or reduction of duties for partial loss or damage, in consequence of rust or discoloration, to be made upon any description of iron or steel, or upon any ptly. mfd. article of iron or steel, or upon any mf. of iron and steel, (184.)

provided, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel, (183 *b.*)

Iron, Manufactures of, as follows:

*all castings, + + +, (157.) ¼ of a ct. per lb.

all malleable, + + +, (161.) 2 cts. per lb.

all mfs. wholly or ptly. of, + + +, (216.) 45

all metal converted, cast, or made from, by the Bessemer or pneumatic process, classed as steel, (*see* above, last proviso.)

anchors, or parts of, (163.) 2 cts. per lb.

anchors and cable-chains, broken, rusty, or old, unfit for use, dtbl. as "scrap-iron," but *not so* if fit for use *as such by repairs*, (S. S., 365.)

andirons, cast, (157.) 1¼ ct. per lb.

anvils, (163.) 2 cts. per lb.

axle-bars, (166.) 2½ cts. per lb.

blanks, (166.) 2½ cts. per lb.

axles, or parts of, (166.) 2½ cts. per lb.

forgings for, without reference to the stage or state of mf., (166.) 2½ cts. per lb.

with boxes, bolts, nuts, etc., fitted and attached, (166, S. S., 3207.) 2½ cts. per lb.

bedscrews, (216.) 45

blacksmiths' hammers and sledges, (165.) 2½ cts. per lb.

board nails and spikes, cut, (158.) 1¼ ct. per lb.

board nails, wrought, (168.) 4 cts. per lb.

bolt-blanks, (164.) 2½ cts. per lb.

bolts to fasten doors, etc., (216.) 45

wrought, with or without threads or nuts, (164.) 2½ cts. per lb.

brads, sprigs, and tacks cut, *not* over 16 oz. to the M., (159.) 2½ cts. per M.

The same, exceeding 16 oz. to the M., (159.) 3 cts. per lb.

butts and hinges, finished, (164.) 2½ cts. per lb.

blanks for, (164.) 2½ cts. per lb.

cables and cable-chains, and parts of,† of iron, not less than ¾ inch diameter. (171.) 1¾ ct. per lb.

same, less than ¾ inch diameter. 2 cts. per lb.

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* Certain so-called "art castings" of iron and steel, which had been "manipulated, manufactured, smoothed, and finished" so as to constitute them manufactures, were held dutiable as mfs. of iron and steel respectively, (S. S., 2735.)

† No chains made of wire or rods less than ½ inch thick to be considered chain cables, (1017.) Quære: Under the late law the diameter was clearly referable to the material wire or rod of which the chain was made. Is this the fact also under the new provision? It seems to be the reasonable construction, although the language is indefinite.—Editor.

Per ct.

Iron, manufactures of (*continued*):
- cable-chains, broken, etc., (*see* above, "Iron anchors," etc.)
- casters, furniture, (216.) 45
- *castings* viz., andirons, (157.) 1¼ ct. per lb.
- hatters' irons, (157.) " "
- pipe, of all kinds, (156.) 1 "
- plates, + + +, (157.) 1¼ "
- sadirons, (157.) " "
- stove plates, (157.) " "
- tailors' irons, (157.) " "
- vessels, + + +, (157.) " "
- chains of all kinds, made of iron or steel not less than ¾ inch in diameter, (171.) 1¾ ct. per lb.
- less than ¾ and not less than ⅜ inch diameter, (171.) 2 cts. per lb.
- less than ⅜ inch diameter, (171.) 2½ cts. per lb.
- cotton ties, not thinner than No. 20, w. g., (155, S. S., 181.) 35
- cutting or hay-knives, part steel, (216, March 30, 1865, Boston.) 45
- ferrules, cast, (157.) 1¼ ct. per lb.
- ferrules, other, (216.) 45
- filings, (216, S. S., 5088.) 45
- fish-plates, fish-joints, or splice-bars, (160, S. S., 276.) 1¼ ct. per lb.
- crowbars, (165.) 2½ cts. per lb.
- fence chains, (*see* above, "Iron chains.")
- flues, wrought, (169, S. S., 388, 669.) 3 cts. per lb.
- forgings, or forged iron, of whatever shape or in whatever stage of mf., + + +, (167.) 2½ cts. per lb.
- for vessels, etc., (*see* below, "Iron, mill, ship, and engine.")
- frying pans, wrought and tinned, (201.) 3 cts. per lb.
- gas pipe, cast, (156.) 1 ct. per lb.
- gas tubes, wrought, (170, S. S., 388, 669.) 2¼ cts. per lb.
- halter chains, (*see* above, "Iron chains.")
- hammers, other than blacksmiths', (216.) 45
- *same*, part steel, (216.) 45
- hatters' irons, cast, (157.) 1¼ ct. per lb.
- hinges, finished and hinge-blanks, (164.) 2½ cts. per lb.
- hob-nails, (168.) 4 cts. per lb.
- hollow ware, coated, glazed, or tinned,* (201.) 3 cts. per lb.
- hoops, for baling pps., not thinner than No. 20, wire gauge, (155.) 35
- hoops, other, wholly or ptly. mfd., made of sheet, plate, hoop, band, or scroll iron, or of which either of these shall be the mat. of ch. val., pay in addition to the duty imposed on such mat., (154 *b*.) ¼ of a ct. per lb. add.
- horseshoe nails, (168.) 4 cts. per lb.
- horseshoes, (162.) 2 cts. per lb.
- lappers, (216, Feb. 10, 1867, Portland.) 45
- larding pins, (216.) 45
- locomotive tire, or parts of, (*see* below, "Iron, mill, ship, and engine.")
- mails, (216.) 45

Per ct.

Iron, manufactures of (*continued*):
- malleable, in castings, + + +, (161.) 2 cts. per lb.

mill-, ship-, and engine-, to wit:
- anchors, or parts of, (163.) 2 cts. per lb.
- forgings of, for vessels, steam-engines, and locomotives, or parts thereof, weighing each 25 lbs. or more, (163.) 2 cts. per lb.
- locomotive, car, and other railway tires, or parts thereof, wholly or ptly. mfd., (179 *a*.) 2½ cts. per lb.
- mill-irons and mill-cranks, wrought, (163.) 2 cts. per lb.
- wrought, for ships, (163.) 2 cts. per lb.
- muleshoes, (162.) 2 cts. per lb.
- nails, cut, (158.) 1¼ ct. per lb.
- hob-, (168.) 4 cts. per lb.
- horseshoe-, (168.) 4 cts. per lb.
- patent wrought, (168, April 24th, 1845, Circ. N. Y., etc.) 4 cts. per lb.
- wire-, (168.) 4 cts. per lb.
- wrought, + + +, (168.) 4 cts. per lb.
- nuts, wrought, (162.) 2 cts. per lb.
- ox-shoes, (162.) 2 cts. per lb.
- pipes, steam, gas, water, and all other, cast, (156.) 1 ct. per lb.
- powder, so-called, (*see* above, "Iron chemicals.")

Railway iron, viz.:
- bars, weighing over 25 lbs. to the yd., (146.) 7/10 of a ct. per lb.
- *same*, part steel, weighing over 25 lbs. to the yd., (147.) $17 per ton.
- bolts, with or without threads or nuts, (164, S. S., 276.) 2½ cts. per lb.
- flat rails, punched, (149.) 8/10 of a ct. per lb.
- "tee" (T) rails, weighing *not* over 25 lbs. to the yd., (149.) 9/10 of a ct. per yd.
- railroad chairs, (160, 822, S. S., 274.) 1¼ ct. per lb.
- railroad fish-plates, (160.) 1¼ ct. per lb.
- railroad splice-bars, (160.) 1¼ ct. per lb.
- railroad spikes, wrought, (162, S. S., 276.) 2 cts. per lb.
- tires, locomotive, car, and other railway tires, or parts thereof, wholly or ptly. mfd., (179 *a*.) 2½ cts. per lb.
- wheels, ingots, cogged ingots, blooms or blanks for, without regard to the degree of mf., (179 *b*.) 2 cts. per lb.
- rivets, (164.) 2½ cts. per lb.
- sadirons, cast, (157.) 1¼ cts. per lb.
- screws, all, except wood, (216.) 45
- screws, wood-, specially for use in making pianos, organs, etc., not classifiable as parts of musical insts., (S. S., 5108.)
- screws, wood, of 2 inches or greater length, (181.) 6 cts. per lb.
- *same*, 1 inch and less than 2 inches long, (181.) 8 cts. per lb.
- *same*, over ½ inch and less than 1 inch long, (181.) 10 cts. per lb.
- *same*, not over ½ inch long (181.) 12 cts. per lb.

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*Under the Act of 1861 the Department decided, (July 12, 1861, N. Y.,) that the specific provision for "hollow ware" in that act did not embrace any other than castings of iron. The context of that provision showed clearly that no other was included in it. But the present provision is general and seems to include *all* metal hollow ware coated, glazed, or tinned, not otherwise specified.—EDITOR.

Per ct.

Iron, manufactures of (*continued*):
wood-screws of any other metals, same as iron, (S. S., 2465.)
scythes, part steel, (216.) 45
sheet, (*see* above, "Iron, sheet and plate.")
shoes, horse-, mule-, or ox-, (162.) 2 cts. per lb.
shot, cast, (157.) 1¼ ct. per lb.
shovels, (216.) 45
part steel, (216.) 45
sickles, part steel, (216.) 45
sledges, blacksmiths', (165.) 2½ cts. per lb.
spades, (216.) 45
part steel, (216.) 45
spikes, cut, (158.) 1¼ ct. per lb.
wrought, (162.) 2 cts. per lb.
sprigs, not exceeding 16 oz. to the M., (159.) 2½ cts. per M.
exceeding 16 oz. to the M., (159.) 3 cts. per lb.
squares, (216) 45
square wire, (*see* "Wire.")
stays, boiler-, wrought, (169.) 3 cts. per lb.
steamers, small, imported as cargo, (216, S. S., 469.) 45
stoves and stove-plates, cast, (157.) 1¼ ct. per lb.
structural, viz.:
angles,
beams,
building forms,
bulb beams,
car truck channels,
channels,
columns, and parts and sections of,
deck beams,
girders,
joists,
posts and parts or sections of,
T T columns and posts, or pts. or sections thereof,
T T iron,
all other of structural shapes, (178.) 1¼ ct. per lb.
tacks, cut, not exceeding 16 oz. to the M., (159.) 2½ cts. per M.
exceeding 16 oz. to the M., (159.) 3 cts. per lb.
tailors' irons, cast, (157.) 1¼ cts. per lb.
telegraph wire, (*see* "Wire.")
track tools, (165.) 2½ cts. per lb.
tubes, boiler-, wrought, (169.) 3 cts. per lb.
wrought, all other, (170, S. S., (388, 669.) 2¼ cts. per lb.
turnings, (216, S. S., 5088.) 45
vessels, cast, + + +, (157.) 1¼ ct. per lb.
washers, wrought, ready punched, (162.) 2 cts. per lb.
wedges, (165.) 2½ cts. per lb.
wire, (*see* "Wire.")
wire rope, strand, or chain, (*see* "Wire.")
Isinglass, or fish-glue, (6.) 25
Istle, or Tampico fibre, (333 *b.*, S. S., 3320.) $15 per ton.
cloth, as grass cloth, (351, 822, S. S., 390.) 35
Italian cloths, and other goods of like description, wholly or ptly. of wool, wstd., or hair of the alpaca, goat, or other animals, as follows, to wit:

Per ct.

Italian cloths, etc. (*continued*):
1. Those composed *wholly* of either of these materials or of a mixture of these *exclusively*, all values, (365 *d.*) 9 cts. per sq. yd. and 40
2. *The same*, having selvedges made wholly or ptly. of other materials, (365 *c.*) 9 cts. per sq. yd. and 40
3. Those composed in part of other materials, val. not over 20 cts. per sq. yd., (365 *b.*) 5 cts. per sq. yd. and 35
val. over 20 cts., (365 *c.*) 7 cts. per sq. yd. and 40
4. All of the above descriptions of goods, with threads of other materials than wool, wstd., or animal hair introduced for the purpose of changing the classification, (365 *e.*) 9 cts. per sq. yd. and 40
5. All* of the above weighing over 4 oz. per sq. yd., (365 *f.*) 35 cts. per lb. and 40
Italian cloths, imitation-, of cotton, as cotton cloth, (S. S., 1699.)
flax, so-called, but really hemp, (*see* "Hemp.")
Ivory, and vegetable ivory, unmfd., (726, S. S., 2612.) Free.
bagatelle, billiard, and chess balls, chessmen, dice, and draughts, of ivory or bone, (424.) 50
buttons, (407, S. S., 4346.) 25
combs, (419.) 30
drop black, (88.) 25
mfs., + + +, (399.) 30
nuts, vegetable ivory, unmfd., (726.) Free.
parallel rules, not mounted, (399.) 30
protractors, (399.) 30
rules, without metal, (399.) 30
scales, (399.) 30
sectors, (399.) 30
strips for piano keys, (399, S. S., 3064.) 30
vegetable, all mfs. of, + + +, (399, S. S., 2616.) 30
veneers, unpolished, (399, Jan. 28, 1881, Gen. App. H.) 30

J.

JACKETS, leather, lined with wool, for men's wear, (366, S. S., 5373.) 40 cts. per lb. and 35
for ladies' and children's outside garments, wholly or ptly. of wool, wstd. or animal hair, (367.) 45 cts. per lb. and 40
Jack-knives, (207 *a.*) 50
Jacks, clothiers', according to material.
for piano fortes, spinets, etc., iron, (216.) 45
Jalap, (539.) Free.
Japan, as varnish under 119, (S. S., 2946.) 40
Japan earthenware, not semi-vitrified or semi-translucent,† (127, S. S., 3253.) 55
Japanese cloissonné enamelled vases, cop. ch. val., (216, S. S., 4061.) 45
cloths and poplins, cotton, as cotton cloth.
silver dollars, value = U. S. gold dollars, (S. S., 3290.)
Japanned saddlery, furniture, and hardware, (415.) 35
leather and skins, (461.) 20
wares of all kinds, + + +, (457.) 40
Japan wax, (592, S. S., 2225.) Free.

*I do not feel quite certain that this provision, in the connection in which it *now* stands in the law, covers any other than so-called "all-wool" goods. But as it embraced mixed goods in the former law, Congress probably did not intend to change its effect in the new.—EDITOR.

†"Porcelain ware is defined to be a semi-transparent variety of earthenware, or generally all earthenware which has been vitrified and become translucent in the kiln, (S. S., 3253.)

	Per ct.
Jars, glass, filled, (*see* "Glass.")	
ordinary earthenware, containing carbonate of ammonia, not dtbl. as jars, (S. S., 303.)	
Jasmine or jessamine oil, (92.)	25
Jeans, cotton, as cotton cloth.	
Jeddo gum, cr., (636.)	Free.
not entirely cr., (94.)	10
Jellies of all kinds, (302 *b*.)	35
Jerk beef, (253.)	1 ct. per lb.
Jet beads, and bead-ornaments, (396.)	50
bead necklaces, (396, S. S., 2816.)	50
bracelets, mounted or ornamented with gold, (459, Dec. 3, 1863, N. Y.)	25
bracelets, pieces of jet of different shapes, perforated with two holes each and strung as bracelets, (458, S. S., 3743.)	25
goods, imitations of, if of glass or rubber, (458, S. S., 1488, 1522.)	25
imitations of, worn as jewelry, (459, S. S., 5161.)	25
jewelry, imitations of, called "rubber jewelry," and made of rubber, (457, S. S., 1605.)	25
mfs. and imitations of, (458, S. S., 3617.)	25
unmfd., (727.)	Free.
Jewelry,* (459.)	25
bead-, (459, S. S., 5246.)	25
bog-oak or bog-wood, so-called, being ims. of jet, (458, Sept. 7, 1866, H. & Bro.)	25
charms, china, porcelain, parian, or bisque, if jewelry, (459.)	25
if not jewelry, (125.)	60
coral, (459, S. S., 2556.)	25
imitation, or mock, of base metals, (459, July 28, 1863, N. Y., and T. D., 33.)	25
imitations of, entirely of metal, for hat and bonnet trimmings, (216, S. S., 5257.)	45
imitations of, in base metals, paste, etc., (459, S. S., 5103.†)	25
in part of beads, (459, S. S., 5161.)	25
jet, and imitations of, (*see* "Jet," above.)	
mock, breastpins, ear-rings, and composition, im. of gems set in base metals, (459, S. S., 3288.)	25
ornamental sleeve-buttons, classified as, (459, S. S., 5315.)	25
to be set with stones, rules for classification of, (S. S., 5208.)	
porcelain, (459.)	25
porcelain or china settings for, (125, S. S., 4971.)	60
theatrical mock, or im. of gems, (459, S. S., 3099.)	25
Jew's-harps, (425, S. S., 2023.)	35
Joss-sticks or joss-lights, (728.)	Free.
Juglandium oil, (571.)	Free.
Juice, beet-, sirup of, (*see* "Sugars.")	
cherry-, (301, S. S., 3672, 5326, 5398.)	20
lemon and lime, (543.)	Free.
other fruit-, (301, S. S., 3672, 5326, 5398.)	20
licorice-, (24.)	3 cts. per lb.
Juices, med. preps., (93.)	25
Julep straws, (837 *b*., July 16, 1876, N. Y.)	20
Juniper berries, cr., (636.)	Free.
not cr., (94.)	10
oil, (572.)	Free.
Junk, old, (729.)	Free.
Jute, (333 *a*.)	20
bagging for cotton, (*see* "Cotton bagging.")	
known as burlap-tubing, (342, S. S., 4097.)	40
bags and bagging and like mfs., + + +, excepting bagging for cotton, (342.)	40
burlaps of, or of jute ch. val., not over 60 inches wide, and excepting such as may be fit for cotton bagging, (338.)	30
same, over 60 inches wide, (339.)	40
butts, (332.)	$5 per ton.
tare, (S, S., 4810.)	
cuttings, (332, S. S., 1447.)	$5 per ton.
and cotton dress goods, jute ch. val. as linens under 334, (S. S., 2844.)	35
and cotton mixed goods, dtbl. at highest rates of comp. mat. of ch. val., (823, S. S., 3343.)	
carpeting, (377.)	6 cts. per sq. yd.
floor cloth canvas, (339.)	40
furniture cloth, (334, S. S., 3744.)	35
mfs., woven fabrics of, + + +, (334, 351, S. S., July 2, 1862, Boston, S. S., 2951.)	35
oil-cloth foundations, (339.)	40
padding, (334, S. S., 3086.)	35
piece goods called "checked burlaps," (334, S. S., 4139.)	35
rags for making paper, (754 *a*.)	Free.
rejections, (332, 822, S. S., 2052, 2695.)	$5 per ton.
rugs, (377 and 378 *b*., S. S., 5481.)	6 cts. sq. yd.
seed, (760.)	Free.
thread-waste, fit only for mf. of paper, (754 *a*., S. S., 1836.)	Free.
twists, as jute mfs. under 334, (S. S., 3115.)	35
waste, fit only for mf. of paper, (754 *a*.)	Free.
yarns, (335.)	35
double and slightly twisted, (335, S. S., 4644.)	35

K.

KAINITE, (616.)	Free.
Kaleidoscopes, (143.)	45
same, as toys, (425, S. S., 2386.)	35
Kalidunger, (dung-salt,) containing less than 30 per ct. of potash, (505, S. S., 4210.)	Free.
Kameela, or kamala, cr. dr. (636, S. S., 3201.)	Free.
same, not cr., (94.)	10
Kaoka, coffee substitute, (290, S. S., 4564.)	2 cts. per lb.
Kaoline, or china clay, (98 *b*., May 5, 1883, Phila., S. S., 620, 1494.)	$3 per ton.
same, prepared by kiln-drying for clearing wines, (837 *b*., Oct. 17, 1874, Toledo.)	20
"Kaoline," so-called, but really fining earth, (215, S. S., 5051.)	20
Kelp, (540.)	Free.
Kentledge, iron, (145.)	$\frac{3}{10}$ of a ct. per lb.
Kermes, animal, cr., for dyeing, (509.)	Free.
mineral, (93.)	25
Kernels, palm-nut-, (753.)	Free.
Kerosene oil, and residuum of, (81.)	20

* Certain so-called "bijoutry," consisting of a mirror, flagon, card-case, opera-glass, etc., mfd. of gold, precious stones, and glass, held dtbl. as mfs. in part of gold or of glass, (S. S., 2932.)

† In this decision (S. S. 5103,) it was held that in accordance with the ruling in Hecht *v.* Arthur, "steel brooches, brass ear-rings, gilt chains, gilt ear-drops and bracelets, also ornaments of the same kind made of horn, shell, ivory, and various materials, and imitations of turquoise, set, and articles of this class generally, which are adapted and designed for use as jewelry," should be classified as jewelry.

In S. S., 5208, the Department made the rule that "articles of jewelry, which are to contain precious stones by way of adornment, and which are as complete as those which are not intended to be set, are practically within the range of jewelry, as understood by the trade."

	Per ct.
Kettles, cast iron, (157.)	1¼ ct. per lb.
cast iron or other metal, coated, glazed or tinned, (201, *see* note to "Hollow-ware.")	3 cts. per lb.
other metal, (216.)	45
others, not metal, according to material.	
Keys, watch, if jewelry, (459.)	25
metal, not jewelry, (216.)	45
other, metal, (216.)	45
Kid-gloves, wholly or partially mfd., (436.)	50
rules for valuing, (S. S., 3719.)	
valuation by collector on disagreement of re-appraisers, final, (S. S., 3774.)	
Kieserite, (615.)	Free.
Kindergarten, maps, etc,, for, (759, S. S., 2076.)	Free.
Kine-pox, (637.)	Free.
King's yellow, (87.)	25
Kirschen-, or Kirschwasser, (313.)	$2 per pf. gal.
in bottles, (310.)	3 cts. in add. on each bottle.
Kissengen salts, (92, S. S., 2271.)	25
Kittool-fibre, oiled-drawn, (837 *b.*, S. S., 2780.)	20
Knall-bonbons, (388, S. S., 4767.)	15
Knees, ship-, (734, S. S., 3602.)	Free.
Knife blades and fork tines for table, complete excepting not handled, cutlery under 197, (S. S., 1795.)	35
Knit-goods, cotton, or cotton ch. val., and no part W., wstd., or hair, to wit: stockings, hose, half-hose, shirts and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, (323, 823.)	40
and all goods made on knitting-frames, and wholly or in part of W., wstd., the hair of the alpaca, goat, or other animals, except knit shawls commercially known as "woollen shawls," (363, May 13th, 1871, Com. Cust.)	
valued at *not* over 30 cts. per lb., (363 *b.* and *f.*)	10 cts. per lb. and 35
valued at over 30, and not over 40 cts., (363 *c.* and *f.*)	12 cts. per lb. and 35
valued at over 40 and not over 60 cts., (363 *d.* and *f.*)	18 cts. per lb. and 35
valued at over 60, and not over 80 cts., (363 *e.* and *f.*)	24 cts. per lb. and 35
valued at over 80 cts., (363 *g.*)	35 cts. per lb and 40
Knit shawls of wool, commercially known as "woollen shawls," are dtbl, as such, under 362, (S. S., 5256.)	45 cts. per lb. and 40
Knitting-machines or frames: stockings, hose, half-hose. shirts, drawers, and all other goods, *wholly of cotton*, made on, and + +, (322.)	35
Knitting-machine needles, (205.)	35
Knitting-machines, (216, S. S., 990.)	45
Knitting-needles, (206.)	25
Knives, butchers', as cutlery, (197, S. S., 199.)	35
curriers', (216, March 30, 1865, Boston.)	45
cutting, (216, March 30, 1865, Boston.)	45
drawing, (216, March 30, 1865, Boston.)	45
farriers', (197, S. S., 5011.)	35
flesher, (216.)	45
fruit-. (216)	45
hay-, (216, March 30, 1865, Boston.)	45
pen and pocket, of all kinds, (207 *a.*)	50
pocket, clasp-, containing fork, etc., (207 *a.*, 5499.)	50
putty, (216, S. S., 41.)	45
silver or gold, (216.)	45
straw, (216, March 30, 1865, Boston.)	45
table, and forks, not gold, silver, or German silver, (197.)	35
tanners', (216, March 30, 1865, Boston.)	45
toy, (425, S. S., 2632.)	25
Knobs, earthenware, plain, (127.)	55
gilt or plated, (210.)	35
glass, cut, or other than plain, (135.)	45
plain, flint, or lime, (134.)	40
metal, other than gilt or plated, (216.)	45
Knockers, gilt or plated, (210.)	35
of other metal, (216.)	45
Knots, stars, etc., of gold, silver, or other metal, (427.)	25
Kowrie gum, cr., (636.)	Free.
not cr., (94.)	10
Krapp-lach, madder lake, (87, S. S., 3130, 4833.)	25
Kremnitz white, as white lead, (55, 56.)	3 cts. per lb.
Kreserite, cr. min., (215, S. S., 1846.)	20
Krupp's cast steel tires, etc., (*see* "Steel, cast," etc.)	
Kreosote, (93.)	25
Kryolite, (613.)	Free.
Kyanite, or cyanite, (616.)	Free.

L.

Labelling imm. tr. goods, regs., (S. S., 3812.)	
Labels, metal-, gilt or plated, (210.)	35
other than above, (216.)	45
paper-, blank, (388.)	15
printed, (384.)	25
rubber and cotton, (453, S. S., 1875.)	30
Laboratories, college, chemicals sp. impt. to be used in, for scientific and educational pps., (759, S. S., 2802.)	Free.
Lac, dye, crude, seed, button, stick, or shell, (541.)	Free.
marine, artificial gum, (837 *b.*)	20
spirits, (542.)	Free.
sulphur-, (633.)	Free.
Laces,* animal hair, (*see* below, "Worsted.")	

* The term "lace" was under former laws held by judicial and Department rulings to include *only* those fabrics made wholly by the lace-maker upon a cushion, from thread of different materials, flax, cotton, silk, or other, white or colored, wound on bobbins, moved by hand. "There *are* articles, such as *some kinds* of fichus, collars, and other *similar* articles for ladies' use, which are manufactured into the form of fichus and collars originally by the lace-maker, and pass from the hands of the lace-maker, without further manufacture or addition, into a condition fit for actual wear." "These articles the Department regards as laces, dutiable according to their classification and character of their component materials." But fichus, collars, wearing apparel, or other articles, wholly or partly of lace, made up or completed after the same has left the lace-maker's hands, are not so regarded, (S. S., 1639, 5223, 5322, 5457, 5482, and 5534.) But quære? as to how far the above definitions apply to the present laws, which eliminate the term "thread lace" and substitute those of "cotton lace" and "flax lace."

If commercial usage extends the term "lace" to articles cotton or linen, not made on cushions, etc., in the manner of "thread lace," it would seem that they must be regarded as cotton or linen laces under the new provisions of the statutes, and that the classification of thread laces *now* depends upon the material of which they are made.

There is no specific provision for laces of any other vegetable, or of any animal fibre. The classification of these must therefore be made either under the general provisions for manufactures of such fibres respectively, or in accordance with their use as trimmings, wearing apparel, etc., or, if applicable, under the provisions for similitudes.

	Per ct.
Laces, cotton, all, (325.)	40
fichus and collars and like articles, cotton or linen, wholly of lace, completed fit for use by the lace-maker, dtbl. as laces, (S. S., 5534.)	
flax or other linen, (337.)	30
for hats, bonnets, and hoods, + + +, (448.)	20
hair, of alpaca, goat, or other animal, (*see* below, "Worsted.")	
metal, gold, silver, or other, (427.)	25
of mixed materials, (other than part wool, wstd., or hair,) according to highest rates on comp. mat. of ch. val., (823.)	
silk, (383.)	50
and beads, (383, S. S., 2141.)	50
thread, of flax or linen, (337.)	30
wool or part wool, if dress trimmings, (368, S. S., 4360.) 30 cts. per lb. and	50
same, if ready-made clothing or wearing apparel, whether completed by the lace-maker or by other persons, (366, S. S., 4360.) 40 cts. per lb. and	35
same, if for general or other use, is dtbl. as a mf. of wool, + + +, under 362, (S. S., 4360), to wit:	
val. not above 80 cts. per lb. 35 cts. per lb. and	35
val. above 80 cts. 35 cts. per lb. and	40
wstd., or hair of alpaca, goat, or other animals, (wholly or in part,) if dress trimmings or ready-made clothing, same provisions as above for like woollen goods.	
same, if for general or other uses than above, (and not part wool,) dtbl. as mfs. of wstd., etc., under 363, (S. S., 4360,) as follows, to wit:	
val. not over 30 cts. per lb., (363 *b*. and *f*.) 10 cts. per lb. and	35
val. over 30, and not over 40 cts., (363 *c*. and *f*.) 12 cts. per lb. and	35
val. over 40, and not over 60 cts., (363 *d*. and *f*.) 18 cts. per lb. and	35
val. over 60, and not over 80 cts., (363 *e*. and *f*.) 24 cts. per lb. and	35
val. over 80 cts., (363 *g*.) 35 cts. per lb. and	40
yak, wstd., for general use, dtbl. same as last above wstd. goods under 363, (S. S., 4360.)	
Lace-tidies, mfd. from thread-laces, but completed, (336, S. S., 5482.)	40
Lace window curtains, cotton, (325.)	40
Lacets or lacings, boot and shoe, or other of cotton, (324 *a*., June 15, 1864, S. L. & Co.)	35
silk and metal, S. ch. val., (383, Nov. 29, 1861, N. Y.)	50
"Lacing-needles," so-called, or bodkins, of iron, (216, S. S., 4703.)	45
Lac marine, artificial gum, (837 *b*.)	20
Lacquered ware, (216.)	45
Lac spirits, (542.) Free.	
sulphur, (633.) Free.	
Lactarine, (496.) Free.	
Lactic acid, (594.) Free.	
Lactucarium, (93.)	25
Ladies' felt hats, feathers and artificial flowers ch. v., (429 *b*., S. S., 3787.)	50
Ladies' worked caps, trimmed, cotton, (324 *a*.)	35
Ladles and ladle heads, brass, copper, iron, or tin, (216.)	45
britannia, gilt, or plated, (210.)	35
gilt on silver, (216.)	45
gold, silver, or German silver, (216.)	45
Lake, carmine, (87.)	25
Lakes, colors or paints, all, + + +, (87.)	25
Lama goods, silk and wool, as "dress goods" under 365, (S. S., 2933.)	
Lama points, wstd., (366, 367.) 45 cts. per lb. and	40
Lamb-skins, not dressed in any manner, (706, S. S., 4185.) Free.	
dressed, as fur, (450, S. S., 717.)	20
Lamb-skin scraps, as skins dressed, etc., (461, S. S., 4965.)	20
Lampblack, (87.)	25
Lamp hooks and pulleys, iron or brass, (216.)	45
Lamps, according to mat. of ch. val., (823.)	
ceremonial, for churches, *not* regalia, (S. S., 4312.)	
Lancet cases, according to material.	
Lancets, (216, S. S., 5011.)	45
Lance wood, unmfd. Free.	
mfs. of, (233.)	35
Land fowls, living, (653.) Free.	
Landing certificates of exp. kerosene cans, (S. S., 3659.)	
Landing certificates of goods exp. under Int. Rev. laws, (*see* rules, S. S., 4029.)	
Landscape plates, paintings on glass, if ranking as works of art, (470 *a*., S. S., 1996, 3142.)	30
Lanterns, according to material.	
painted glass slides for, (143, S. S., 2319.)	45
Lapis calaminarus—calamine, (608.) Free.	
infernalis—nitrate of silver, (93.)	25
tutia—oxide of zinc, dry, (90.) 1¼ ct. per lb.	
ground in oil, (91.) 1¾ ct. per lb.	
Lappers, iron, (216.)	45
Lappets, cotton, as other cotton cloth.	
Lapping, wstd. and flax, dtbl. under 363, (July 12, 1859, N. Y.)	
Lard, (258.) 2 cts. per lb.	
Larding pins, iron, (216.)	45
Lariats, as hide-rope, (718. S. S., 4751.) Free.	
Last blocks, rough hewn or sawed only, (222.)	20
Lastings, as wstds. under 363.	
Lastings, mohair cloth, silk-twist, or other mfs. of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons *exclusively*, (382.)	10
The same, fit for shoes, slippers, boots, bootees, or gaiters, are liable to the rates prescribed for similar fabrics *not* intended for such use, (March 22, and May 29, 1867, Boston.)	
Lasts, finished or rough, (233, T. R., p. 592.)	35
Latches, gilt or plated, (210.)	35
of other metal, (216.)	45
Laths, per 1000 pieces, (225.) 15 cts. per 1000.	
Laudanum, (122, S. S., 962.)	40
Laurel berries, cr., (636.) Free.	
not cr., (94.)	10
Laurel oil, (92.)	25
Lava, unmfd., (730.) Free.	
Lava gas-burners, so-called, but composed of clay or earthy matter found only in Bavaria, (127, June 15, 1858, Boston.)	55
Lavender, essence or oil of, (573.) Free.	
flower, cr., (636.) Free.	
not cr., (94.)	10
spike-, oil, (560.) Free.	
water, (99.)	50
Lawns, cotton, as cotton cloth.	
linen, (334.)	35
Lead, acetate of, brown, (53.) 4 cts. per lb.	
white, (54.) 6 cts. per lb.	

Per ct.

Lead, antimonial, as type metal, (213.) 20
ashes, containing trifling percentage of lead, (837 *a.*, S. S., 556.) 10
same, containing large percentage of lead, as lead ore, (188, S. S., 3649.) 1½ ct. per lb.
black or plumbago, pure and crude, (764.) Free.
casts of, (216.) 45
chloride of, (92.) 25
chromate of, chrome yellow, (87.) 25
combs, (216.) 45
dross, (188.) 1½ ct. per lb.
Goulard's ext. of, (93.) 25
in bars or pigs, (189, S. S., 532; also July 24, 1874, Boston.) 2 cts. per lb.
in sheets, pipes, or shot, (190.) 3 cts. per lb.
mfs., articles and wares of, + + +, (216.) 45
molten, (189.) 2 cts. per lb.
nitrate of, (59.) 3 cts. per lb.
old "refuse lead" run into blocks or bars, (189.) 2 cts. per lb.
old tea, as old scrap lead, (189, S. S., 1435.) 2 cts. per lb.
old scrap, fit only for remf., (189.) 2 cts. per lb.
ore, (188.) 1½ ct. per lb.
pencil-leads, not in wood, (473 *b.*) 10
pencils, whether in wood or not, (473 *a.*) 50 cts. per gross and 30
red-, (58.) 3 cts. per lb.
subacetate, solution, (93.) 25
sugar of, as acetate of, (*see* above, "Lead acetate," S. S., 411.)
tannate of, (92.) 25
toys, (425, S. S., 4507.) 35
white, dry or in pulp, (55.) 3 cts. per lb.
ground or mixed in oil, (56.) 3 cts. per lb.
Leaders, leather, as mfs. of leather.
Leaf, bronze metal-, (198.) 10
Dutch metal-, (198.) 10
same, in bulk, not in books, (198, S. S., 4508.) 10
gold-, per package of 500 leaves, (200.) $1.50 per pckg.
silver, per package of 500 leaves, (212.) 75 cts. per pckg.
tobacco, (*see* "Tobacco.")
Leakage and breakage, (Pt. I., 1883, 2043; Pt. II., 308 *f.*, and S. S. 95, 1602, 1946, 2116, 2130, 4250.)
Learned's charcoal capsules, (99.) 50
Leather, articles and mfs. wholly or ptly. of, + + +, (463.) 30
bend, or belting, (460.) 15
boots or bootees, (463.) 30
bottles of, (463.) 30
braces or suspenders, (463.) 30
calfskins, tanned, or tanned and dressed, (461.) 20
caps of, used as hats, or substitutes for hats, (400.) 30
other, (463.) 30
cases containing books, (each a prayer book and hymnal, and not an unusual covering or protection for the finer kinds of such books, dtbl. as part of the books under 381), (S. S., 1763.) 25
cowhide, split, and embossed for mf. of bags, satchels, etc., (460, S. S., 5635.) 15
dressed and finished skins of all kinds, + + +, (461.) 20
dressed upper, of all kinds, (461.) 20
enamelled, (461, S. S., 1302.) 25
game-bags, flax nets ch. val., (336, S. S., 4329.) 40
glazed calfskins, (461, Oct. 26th, 1857, N. Y.) 20

Per ct.

Leather gloves, all kinds, (436.) 50
hats, (400.) 30
jackets lined with fabric of wool, for men's wear, (366, S. S., 5373.) 40 cts. per lb. and 35
same, if outside garments for ladies' or children's wear, (367.) 45 cts. per lb. and 40
japanned, or patent, (461, S. S., 1302.) 30
mitts, or mittens, as gloves, (436, 822.) 50
morocco, finished, (461.) 20
skins for, tanned, but unfinished, (462.) 10
new scrap, pieces of new leather, (refuse splits,) intended for the mf. of sole-leather, dtbl. as sole-leather, (460, 822, S. S., 1847) 15
old scrap, (516.) Free.
Spanish or other sole, (460.) 15
strips or scraps, new, for mfg. fly-nets, (461, S. S., 3355.) 20
tanned, all, + + +, (460.) 15
upper, of all kinds, + + +, (461.) 20
"Leather waste," so-called, being layers of scraps pressed and inclosed between thin skins of leather in imitation of sole leather, as mfs. of, + + +, (463, S. S., 1453.) 30
Leaves, buchu, cr., (636.) Free.
not cr., (94.) 10
for dyeing, cr., (509 or 689.) Free.
medicinal, all, + + +, cr., (636.) Free.
not cr., (94.) 10
palm, unmfd., (744, 825.) Free.
Leeches, (517.) Free.
Lees, wine, crystallized or argal, (31.) 4 cts. per lb.
Legal tender, subsidiary silver coins as, (S. S., 3725.)
Leggins, wool or wstd., made on frames, dtbl. under 363, as wstds., etc.
Leghorn bonnets, hats, or hoods, (400.) 30
braids, brims, crowns, flats, plaits, and trimmings for bonnets, hats, or hoods, (448.) 20
Lemon grass oil, (567.) Free.
Lemon or lime-juice, (543.) Free.
oil, (574.) Free.
peel, not preserved, candied, or otherwise prepared, (751.) Free.
if candied, (302 *a.*, S. S., 1370.) 35
Lemons, in boxes, of not over 2½ cubic feet capacity, (297 *a.*) 30 cts. per box.
in half-boxes of not over 1¼ cubic feet capacity, (297 *a.*) 16 cts. per half-box.
in bulk, (297 *b.*) $2 per 1000.
in packages, + + +, (298.) 20
Lenses, glass, (143.) 45
Leopard skins, dressed, (461.) 20
raw, (719 *a.*) Free.
Leptandrine, (93.) 25
Letter-headings, (384.) 25
Levant nut, cocculus indicus, (528.) Free.
Levant worm-seed, cr., (636.) Free.
Libraries, or parts of, in use of persons or families from foreign countries, which have been in actual use abroad by them not less than one year, and are not intended for other persons nor for sale, (662.) Free.
public, regalia, gems, statues, statuary, and specimens of sculpture, sp. impt. in good faith for the use or by order of any public library in the U. S., (771.) Free.
Lichens, med. and not edible, cr., + + +, (636.) Free.
same, not altogether cr., and + + +, (94.) 10

Per ct.

Lichi-fruit, dried, (704, S. S., 3162.) Free.
Liens, freight, when inoperative, (S. S., 3453.)
for RR. freight, (S. S., 3660.)
Licorice-juice, (24, S. S., 1882.) 3 cts. per lb.
paste or rolls, (24.) 7½ cts. per lb.
root, (544.) Free.
Liebig's extract of meat, (837 *b*., S. S., 1059.) 20
Life-boats and life-saving apparatus sp. impt. by societies incorporated or established to encourage the saving of human life, (731.) Free.
Lignumvitæ wood, (818.) Free.
Lily of the valley bulbs, (405, S. S., 2761.) 20
roots, (405, S. S., 4419.) 20
Lima bark, (521.) Free.
Lime, (464, S. S., 2894.) 10
acetate of, (92.) 25
bisulphate of, med. prep., (93.) 25
borate of, (43 *b*.) 3 cts. per lb.
citrate of, (617.) Free.
chloride or oxymuriate of, (618.) Free.
hydraulic, (44, 822, S. S., 3517.) 20
hydro-carbonate of, as whiting, (45, July 27, 1866, E. G.) dry, ½ ct. per lb.
ground in oil or putty. 1 ct. per lb.
phosphate of, cr., as manure, (505.) Free.
same, as med. prep., (93.) 25
sulphate of, plaster of Paris, ground or calcined, (477.) 20
unground, (628.) Free.
white, (87.) 25
Lime-fruit tablets, as candy not colored, (242, S. S., 5420.) 5 cts. per lb.
Lime-juice, (543.) Free.
Limes, (299.) 20
oil of, (575.) Free.
Limes, pickled or preserved in salt and water, as pickles, (284, S. S., 708, 5190.) 35
Lime-stone, rough, for building, (487 *a*.) $1 per ton.
same, hewn, dressed, or polished, (487 *b*.) 20
rough, for burning into lime, as cr. min. sub., (215, May 8, 1866, Detroit; but see S. S., 2890.) 20
and sand, used for sinking cribs for piers, (837 *a*., S. S., 35.) 10
rubble, or rough, as taken from the quarry, only suitable for foundations of buildings, etc., (837 *a*., S. S., 2890.) 10
LINENS, TO WIT:
bagging for cotton and like mfs., + + +, suitable to the uses for which cotton-bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunnybags, gunny cloth, or other materials, (343.)
valued at not over 7 cts. per sq. yd. 1½ ct. per lb.
valued at over 7 cts. per sq. yd. 2 cts. per lb.
Dundee, or Scotch double warp, of jute, not fit for use in bagging cotton, (342, S. S., 1690. *See also* S. S., 1656.) 40
jute, for tailoring pps., hop-sacking, etc., (342, S. S., 1617.) 40
waste, fit *only* for making paper, as paper-stock, (754.) Free.

Per ct.

Linens (*continued*):
bags and bagging and like mfs., + + +, (*except bagging for cotton*,) wholly or ptly. of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, (342.) 40
braids, flax, (336.) 40
brown and bleached, the following, to wit: canvas (other than sail canvas), cot-bottoms, crash, damasks, (S. S., 2472,) diapers, drills, and coatings, ducks, (including bear, imitations, ravens, and all other ducks of hemp or flax, excepting "sail duck,") handkerchiefs,* huckabacks, lawns, paddings, and all other woven fabrics, + + +, of flax, jute, or hemp, or of which either shall be the comp. ch. v., (334, Nov. 16, 1843, N. Y.; also S. S., 1221, 1945.) 35
burlaps, of flax, jute, or hemp, or of which these or either of them ch. val.† not over 60 inches wide and exc. such as are fit for cotton bagging, (338.) 30
over 60 inches wide, (339.) 40
definition of, (S. S., 3481.)
rule for classifying under former laws, (S. S., 3366.)
cambric handkerchiefs, with cotton border, same as above, (334, April 3, 1846, Boston.)
canvas for buttons, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, (382.) 10
for sails, (*see* below, "ducks," etc.)
paddings, 18 inches wide, for tailoring pps., chair seats, etc., as paddings under 334, (S. S., 1714.) 35
cloth curtains edged with lace, (334, S. S., 5322.) 35
clothing, + + +, (336.) 40
cluney lace, as mfs. of flax, (336, S. S., 1615.) 40
coatings, and Genoese linen coatings, colored, (334, S. S., 882.) 35
cot-bottoms, (334.) 35
cotton bagging, (*see* above, "Bagging," etc.)
crash, (334.) 35
damask towelling, with colored border, as bleached damask, (334, S. S., 1010.) 35
dress goods, jute and cotton, jute ch. val., as linens under 334, (S. S., 2844.) 35
drills, fancy, colored, (334, S. S., 882.) 35
ducks, half-, for sails, as sail duck, (Nov. 16, 1843, N. Y. and Boston.) 30
sail, or canvas for sails, including the heavy ducks of Russia, and English sail cloth and canvas, (348, Nov. 16, 1843, N. Y. and Boston.) 30
embroideries or mfs. of linen, if embroidered or tamboured in the loom or otherwise by machinery or with the needle or other process, and + + +, (337.) 30
filter-, in the piece, as other like mfs., (334, S. S., 2405.) 35
floor-cloth canvas, of flax, jute, or hemp, or of which these or either of them is the comp. mat. of ch. val., (339.) 40
gilling twine, (347.) 25
glass-cloths, in pairs, joined by fringe, (334, S. S., 4215.) 35

* Handkerchiefs with small plain linen centre, and the rest of linen thread lace, dutiable, *not* as thread lace, but as handkerchiefs under 334, (S. S., 1384. But see S. S., 1386, as to same with cotton lace border.)
† This does not comprise canvas paddings, crash, damasks, diapers, huckabacks, towels, shirting linens, dress linens, etc., (S. S., 1221.)

Per ct.

Linens (*continued*):
grass-cloth, and other mfs. of jute, ramie, china, and sisal grass, + + +, (351.) 35
gunny-bags and gunny-cloth, old or refuse, fit only for remfg., (713.) Free.
cloth, not bagging, (341.)
valued at not over 10 cts. per sq. yd. 3 cts. per lb.
valued at over 10 cts. 4 cts. per lb.
handkerchiefs, not emb., duty same whether in piece or separate, (S. S., 4267.)
handkerchiefs, plain, hemmed, bought and sold by the dozen, as mfs. of flax, + + +, (336, S. S., 3709) 40
insertings, (337.) 30
laces, flax or linen, (337.) 30
lap robes, with wstd. strips, dtbl. under 363, (S. S., 2374.)
mfs., (flax ch. val.,) that cannot be measured by the sq. yd., and + + +, including all made on frames, (336.) 40
mfs. of flax, jute, or hemp, woven, + + +, (334.) 35
mfs. of hemp or manila, or of which either is the comp. mat. of ch. val., + + +, (350.) 35
mfs. of jute, ramie, china, or sisal-grass, + + +, (351.) 35
mitts, made on frames, (336.) 40
oil-cloth foundations* or floor-cloth canvas of flax, jute, or hemp, or of which either shall be the comp. mat. of ch. val., (339, S. S., 2754.) 40
oil-cloths for floors, stamped, painted, or printed, and all other oil-cloth, (except silk,) (340.) 40
pack-thread, (336.) 40
rags for making paper, fit only for making paper and unfit for any other mf., (754.) Free.
sail-ducks, (*see* above, "Linen ducks.")
seines and seine twine, (347.) 25
sheetings, Russia and other, of flax or hemp, brown or white, (349.) 35
shirt-bosoms, not tamboured or embroidered, and requiring to be sewed in shirt to fit for use, (336, May 18, 1859, N. Y.) 40
shirt-fronts, embroidered, (337, S. S., 1288.) 30
tape, (336.) 40
thread, (336.) 40
towels, in pairs, joined by fringe, (334, S. S., 4182.) 35
twine, seine and gilling, (347.) 25
all other flax or linen, (336.) 40
waste, (493, T. R., p. 590.) 10
water-proof cloth, + +, (340.) 40
yarns, flax, hemp, or jute, (335.) 35
flax, how they differ from twine, (S. S., 4948.)
Lines, fishing-, (336.) 40
Liniments, med. preps., (93.) 25
proprietary, (99.) 50
Linoleum as oil-cloth, (340, S. S., 3560.) 40
Linseed, bushel 56 lbs.,† (466.) 20 cts. per bush.
Linseed cake,† (748.) Free.
meal, (837 *b*.) 20
oil, 7½ lbs. to be estimated to the gallon, (27.) 25 cts. per gal.
Lint, cotton, (324.) 35

Per ct.

Lint, linen, (336.) 40
Liq. Opii Sed., Battley's Sedative, (99, May 3, 1866, W. H. S. & Co.) 50
Liqueurs or cordials, (*see* below, "Liquors.")
Liquid orchil, (550.) Free.
Liquorice juice, (24.) 3 cts. per lb.
paste or roll, (24.) 7½ cts. per lb.
root, (544.) Free.
Liquor, iron-, (92.) 25
Liquor stands, according to component metal, and the bottles, when not in the stands, to be rated separately, under their appropriate classification, (May 17, 1859, Boston.)
Liquors, *malt*, to wit:
‡ale, porter, and beer, in bottles, (316, S. S., 341; and *see post*, p. 53, Pt. IV.) 35 cts. per gal.
if in glass bottles, add. *ad val.* duty must be paid on the bottles according to their character, (S. S., 4190.)
not in bottles, 20 cts. per gal.
finings, (837 *b*.) 20
spirituous, as follows, to wit:‡
Angosturia and "aromatic" bitters, (313, S. S., 1678.) $2 per pf. gal.
brandy and other spirits mfd. or distilled from grain or other materials, and + + +. $2 per pf. gal.
allowance for evaporation under former laws, (S. S., 4048.)
casks of lawful capacity, ptly. filled, when entitled to entry, (S. S., 3191; *see* also T. D., 88.)
coloring for beer, (117, 822, S. S., 3732.) 50
for brandy, (117.) 50
cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and + + +, (313.) $2 per pf. gal.
in bottles, dtbl. as above, with add. duty on bottles, (S. S., 1849, 3146.) 3 cts. each.
domestic, division of consignments, (*see* new regs., S. S., 3873.)
"essence of red beets," so-called, dtbl. as dist. spts., (T. R., p. 566.)
gauge of appraiser's return rules, (S. S., 3723.)
malt, dtbl. gallon, 231 cubic inches, (S. S., 4068.)
malt, gauge of, (S. S., 3537, 3564.)
mescal, as dist. spts., (S. S., 2448.)
on all compounds or preps. of which dist. spts. are a comp. of ch. val., + + +, duty *not less* than that upon dist. spts., (312.)
all imitations of brandy, spirits, or wines, are subject to the highest rates of duty provided for genuine, and in no case less than $1 per gallon, (314 *b*.)
no lower rate or amount of duty to be charged on brandy, spirits, or other spirituous beverages, than that fixed by law for first proof, but to be increased in proportion for any greater strength, (314 *a*., S. S., 2085.)
each and every gauge or wine-gallon of measurement to be counted as at least one *proof* gallon, (311 *b*.)
"distilled spirits, spirits, alcohol, and alcoholic

* The terms "oil-cloth foundations" and "floor-cloth canvas" are held by the U. S. Supreme Court to be synonymous, and not to include burlaps of any kind, (S. S., 2754.)
† No drawback allowed on oil-cake made from imported seed, (*par.* 466, Statutes.)
‡ For capacity of ale, beer, and porter bottles, (*see post*, Pt. IV., p. 53.)
‡ Re-importation of foreign spirits and wines not allowed, (S. S., 2043.)

Per ct.

Liquors (*continued*):
spirits, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, commonly produced by fermentation of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance," (section 3248, Rev. Stat.)
"proof spirit," under the law, is "that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60 degrees Fahrenheit," (311 *c.* and Pt. I., 2064.)
to ascertain the number of "*proof gallons*" contained in any quantity of liquor stronger than first proof, multiply the actual quantity in wine gallons by the percentage of alcohol, and divide by 50, (but see notes to 307.)
all spirituous liquors impt. in casks of less capacity than 14 gallons are subject to forfeiture, (311 *d.*)
"all distilled spirits, wines, and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store, or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked and branded, by a United States customs-gauger, and a stamp affixed to each package, indicating the date and particulars of such inspection." (Act of March 3, 1879, sec. 11. See Part I., 2266, and S. S., 3939.)
Chinese wine, (311 *a.*, S. S., 1987.) $2 per pf. gal.
all liquors entered as wine, and containing over 24 per ct. of alcohol, to be forfeited, (308 *a.*)
for provisions for marking and branding spirits, (*see* 1857, 1858, Pt. I.; *see* also S. S., 3939, 3962.)
bottles, containing spirits or sparkling wines, pay an add. duty, (310, S. S., 1849, 1976.) 3 cts. each.
vinous:
wines, champagne, and all other sparkling, in bottles, of not over ½ pint each, (307 *c.*) $1.75 per doz.
same, in bottles of over ½ pint, and not over 1 pint each, (307 *b.*) $3.50 per doz.
same, in bottles of over 1 pint, and not over 1 quart each, (307 *a.*) $7 per doz.
same, in bottles of over 1 quart each, (307 *d.*) $7 per doz. and $2.25 per gal. on excess.
still, in casks, (308 *a.*) 50 cts. per gal.
same, in bottles, per case of 1 doz. bottles, each containing over 1 pint, and not over 1 quart, or of 24 bottles, each containing *not over* 1 pint, (308 *b.*) $1.60 per case.
Any excess over these quantities in such bottles subject to a duty of *five cents* for each pint or fraction thereof so in excess, (308 *c.*) But there is no separate or add. duty on bottles containing still wines, (308 *d.*)
all wines containing over 24 per ct. of alcohol to be forfeited. (308 *e.*)
no allowance for breakage, leakage, or damage on wines, liquors, cordials, or dist. spirits, (308 *f.*)
"spumante," or foaming, same as sparkling, (S. S., 2367.)

Per ct.

Liquors (*continued*):
vermuth, duty as on still wines, (309, S. S., 1585, 2367.)
all wines, brandy, or other spirituous liquors in bottles must be packed in packages containing not less than 1 dozen bottles in each package, (310.)
all such bottles, excepting those containing still wines, must pay an *additional* duty (310.) of 3 *cts. for each bottle.*
Literary societies and institutions, sp. impts. for, (*see* "Societies.")
Litharge, dry or in oil, (57.) 3 cts. per lb.
Lithographic hand- or show-bills, printed matter, (384, Oct. 9, 1861, N. Y.) 25
views in book covers, (384, S. S., 2845.) 25
stones, not engraved, (732.) Free.
old engraved, *not free*, (S. S., 1925.)
varnish, (119, S. S., 516.) 40
same, if spirit varnish, pay in add. to the above, $1.32 per gal. add.
Lithographs, colored, as engravings, (384, Jan. 25, 1861, N. Y.) 25
printed in colors, as engravings, (384, March 25, 1859, N. Y.) 25
so-called "sheet pictures," embossed or plain, (384, S. S., 4719.) 25
Litmus, prepared or not prepared, (545.) Free.
Live plants and flower roots, imm. tr. of, (S. S., 3726.)
Living animals, (252.) 20
sp. impt. for breeding pps., (642 *a.*) Free.
see 641, 642 *b.* for special provisions as to immigrants' teams and animals impt. for temporary pps.
Llama goods, silk and wool, as dress goods for women and children under 365, (S. S., 2933.)
Lloyd's Register, dtbl. val. of, (*see* S. S., 5568.)
Loadstones, (733.) Free.
Locks, door-, gilt or plated metal, (210.) 35
of any other metal, (216.) 45
gun-, (216.) 45
wood and metal, (216.) 45
Locomotive tires, (*see* "Iron" and "Steel.")
Logs, unmfd., + + +, (734.) Free.
Logwood, extracts or decoctions of, (84.) 10
in sticks, (636.) Free.
Looking-glass frames, according to material.
plates, (*see* "Glass.")
Lozenges, proprietary, (99.) 50
Vichy, as med. prep., + + +, (93, S. S., 1646.) 25
all other non-alcoholic medicinal, (93.) 25
Lumber, viz.: sawed boards, planks, deals, and other lumber, of hemlock, white-wood, sycamore, and bass-wood, (219 *a.*) $1 per 1000 ft. board measure.
all other articles of sawed, (219 *a.*) $2 per 1000 ft. board measure.
of any sort, if planed or finished, in add. to the above rates must pay for each side so planed or finished, (219 *b.*) 50 cts. per 1000 ft. board measure.
if planed on one side, and tongued and grooved, (220.) $1 per 1000 ft. board measure.
if planed on two sides, and tongued and grooved, (221.) $1.50 per 1000 ft. board measure.
for vessels, (*see* 834 and 835.)
edges only planed, not dtbl. as planed or finished, (S. S., 4709.)

Per ct.

Lumber (*continued*):
hickory, of lengths and shapes for general use, (219 *a.*, S. S., 4871.)
$2 per 1000 ft. board measure.
(*see* rule for measurement, S. S., 5379.)
pine, sawed of various sizes for sash-stock, as wood unmfd. under 234, (S. S., 5599.) 20
Lunar caustic molds, (837 *b.*, S. S., 337.) 20
Lupulinum, yellowish powder obtained from the surface of hops, cr. drug, (636, S. S., 3168.)
Free.
Lutes, as musical instruments. (469.) 25
Lye of wood ashes, (593.) Free.

M.

MACARONI and vermicelli, (735.) Free.
*Mace, (546.) Free.
oil. (576.) Free.
Machine blanketing, or felts, of wool for printing machines, (379, S. S., 625.)
20 cts. per lb. and 30
"Machine blanketing," so-called, but really a heavy, coarse woollen fabric invoiced as "polishing-cloth," and intended for use in polishing marble, dtbl. as mf. of wool, + + +, under 362, (S. S., 3147.)
Machinery, carding-, iron ch. val., (216, S. S., 1136.) 45
comp. of different mat., (*see* T. D., 28.)
copper ch. val., (216, S. S., 2886.) 45
drippings, grease, (437, S. S., 3468.) 10
for repair, when free, (831, S. S., 662, 1951,)
iron and steel, easily separable, cls. separately, (S. S., 3319, Rgs., Art., 482.)
models of, and of inventions, (743.) Free.
steel and other mat. separately invoiced, how cls., (S. S., 3855.)
mackerel, (*see* "Fish.")
Madder and munjeet, or India madder, ground or prepared, (547.) Free.
in oil, as paint, (87, S. S., 2074.) 25
extracts of, all, (547.) Free.
lake, (87, S. S., 3130, 4833.) 25
roots of all kinds, (509.) Free.
Magic cigar-stands, part steel, (216, S. S., 2746.) 45
Magic lanterns, suitable for children's toys, (425, Nov. 12, 1864, N. Y., S. S., 2569.) 35
suitable for philosophical pps. or the amusement or instruction of adults, (475, Ibid.) 35
lantern slides, sp. imp. for colleges, (759, S. S., 4515.) Free.
Magnesia, acetate of, (92.) 25
bromide of, (93.) 25
calcined, (61.) 10 cts. per lb.
carbonate of, med., (60.) 5 cts. per lb.
cement, ground magnesite, (620, S. S., 5304.)
Free.
chloride of, (93.) 25
†citrate of, (93.) 25
Henry's, (99, S. S., 223,) 50
hypo-phosphate of, (93.) 25

Per ct.

Magnesia, iodide of, (93.) 25
nitrate of, (93.) 25
phosphate of, (92.) 25
sulphate of, or Epsom salts, (62.) 1½ ct. per lb.
sulphide, (92.) 25
Magnesite, or native mineral carbonate of magnesia, (620.) Free.
Magnesium, (619.) Free.
Magnetic iron sand or ore, cr. mineral substance, (215, S. S., 5.) 20
Magnets, (736.) Free.
Mahogany, unmfd., (818.) Free.
cabinet ware or house furniture of, finished, (230,) 35
same, in piece or rough, (229.) 30
mfs. of, + + +, (232.) 35
sawdust, solely for dyeing or tanning, (509, Jan. 28, 1867, N. Y.) Free.
Mail, importations by, (S. S., 3427, 3516, 3956, 4027, 4198, 5288.)
same, for foreign diplomats and consuls, (S. S., 3554.)
printed matter, music, etc., impt. through, excepting newspapers and periodicals, is dtbl., (S. S., 2812; *see* T. D., 84.)
Mails, iron, (216.) 45
steel, (216.) 45
weavers' iron, (216.) 45
Maine, products of the forests of, (829, 830, S. S., 2217.)
Maize, Indian corn, (263.) 10 cts. per bush.
Malacca, or Indian joints, not further mfd. than cut into suitable lengths for the mfs. into which they are intended to be converted, (725.) Free.
Malleable iron castings, + + +, (161.)
2 cts. per lb.
Malt. barley-, per bush. of 34 lbs., (262.)
20 cts. per bush.
no allowance for screenings or dust, (S. S., 4742.)
extract, not proprietary, as ale or beer under 316, (S. S., 2338, 5372.)
extract, Johann Hoff's, (99, S. S., 2867, 4834.) 50
Manganese, black oxyd and ore of,‡ (621.) Free.
bromide of, (92.) 25
carbonate of, (92.) 25
hypo-phosphate of, (93.) 25
iodide of, (93.) 25
oxide of, ground, (621, S. S., 2915.) Free.
phosphate of, (93.) 25
sulphate of, (92.) 25
Manganese, and manganiferous ore, distinctive percentages,‡ (S. S., 4114.)
Manganese, cr. oxide of, so-called, but being a chem. salt in form of white powder, (92, S. S., 3410.) 25
Manganiferous iron ore,‡ (144 *a.*, S. S., 3931.)
75 cts. per ton.
Mangoes, in natural condition, (704.) Free.
Manila, and other hemps of India, (331.)
$25 per ton.
Manna, (548.) Free.

* For proportionate weight of mace in the shell, see "Nutmegs."
† Certain so-called "granulated effervescing citrate of magnesia," *in fact a potassa tartrate of soda*, not medicinal, but used as a summer beverage, dtbl. under 837 *b.* at 20 per cent. ad val., (S. S., 2682.)
‡ The Department ruled (S. S., 4114) "that to be properly subject to classification as manganese ore the article must contain 50 per cent. or over of manganese in proportion to the entire quantity, and not over 10 per cent. of iron." In cases of doubt "the importer will be required to substantiate his claim" (of free entry,) "by an analysis of the article by a competent chemist."

Per ct.

Mantillas, silk, (383.) 50

MANUFACTURES, TO WIT:

all articles, + + +, (whether wholly or ptly. mfd.,) made from sheet, plate, hoop, band, or scroll iron, or of which either of these shall be the comp. mat. of ch. val., must pay, in *addition* to the duty on such iron, (154 *b.*) ¼ ct. per lb.

articles or wares, + + +, wholly or ptly. of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, exc. britannia, gilt, or plated, whether wholly or ptly. mfd., (216.) 45

all non-enumerated, bearing a similitude to enumerated, (*see* provisions as to, 822 to 825.)

all, + + +, (837 *b.*) 20

britannia ware and plated and gilt articles, and wares of all kinds, (210.) 35

domestic paper, exp. printed on and re-impt., dtbl., (S. S., 3065.)

products and mfs. when exp. and brought back in same condition, under regulations, (649 *a.*) Free.

spools exp. filled and rtd. empty, *not* free under 649 *a.*, (S. S., 4976.)

materials for, when free, (2098.)

of brass and fire-brick combined, (216, S. S., 5075.) 45

of bone, horn, ivory, or vegetable ivory, all + + +, (399.) 30

of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood, (232.) 35

of different quality, wholly or ptly. of wool or cotton, impt. in the same packages, (*see* Pt. I., 1873, as to appraisement of.)

of hemp or manila, or of which either is ch. val., + + +, (350.) 35

of jute, ramie, China, and sisal grasses, + + +, (351.) 35

of mixed materials, + +, are dtbl. at the highest rates at which the comp. mat. of ch. val. may be chargeable, (823.)

of wood, or of which wood is the chief comp. part, + + +, (233.) 35

or articles of grass, osier, palm-leaf, whalebone, willow, or straw, + + +, (395.) 30

of the U. S. exp. and brought back, to wit: casks, barrels, carboys, bags, and other vessels, exported, filled with American products, or exported empty, and returned filled with foreign products, including shooks, when returned as barrels or boxes, (649 *b.*) identity proved under regulations, (649 *c.*) and on which all internal tax due shall be proven to have been paid before exportation, and not refunded, (649 *d.*) Free.

Manures, guano, and all others, (505.) Free.

substances expressly used for, (505, S. S., 391.) Free.

Manuscript mezuzoths, (737, S. S., 3497.) Free.

Manuscripts, (737.) Free.

Maps and charts, (384.) 25

for Congressional library, (659.) Free.

for United States, (659.) Free.

sp. impt. for schools and societies, (*see* "Academies," and "Societies.")

Per ct.

Marble of all kinds in block, rough, or square, (467 *a.*) 65 cts. per cubic ft.

bas-reliefs, (468, S. S., 2568, 2706.) 50

mfs.* of, + + +, (468.) 50

paving tiles, (468 *b.*) $1.10 per cubic ft.

slabs, (468 *b.*) $1.10 per cubic ft.

veined, sawed dressed or otherwise, (468 *b.*) $1.10 per cubic ft.

measurement of, (S. S., 3586, 4495, 5297.)

Marble statuary, + +, (470 *b.*) 30

by American artists residing abroad, (*see* "American.")

table tops, (468, S. S., 3858.) 50

Marbles, common, for children, as toys, (425, Nov. 12, 1864, Baltimore.) 35

glass, china, or other material, as toys, (425, S. S., 3264, 3821.) 35

Marmalade, (302 *a.*) 35

Marine coral, (682.) Free.

"Markwick's spongio-piline," wool, (*see* "Woollens.")

Marrow, cr., (738.) Free.

Marrow for toilet soap, perfumed, dutiable as a pomade or perfumery under 99, (March 3, 1858, N. Y.) 50

Martin-Siemens process, metal, mfd. by, (*see* "Metal.")

Marshmallows, med. root, (739.) Free.

Mastic, gum, cr., (636.) Free.

Masks for adults, paper, (388, Nov. 2, 1866.) 15

papier maché, (472.) 30

silk, (383.) 50

Match blocks, (234, S. S., 5307.) 20

pickets, (234, S. S., 5307.) 20

Matches, friction or lucifer of all descriptions, (433.) 35

of cotton, wax, and paper, (324 *a.*, S. S., 595.) 35

Match-splints, (233, S. S., 2708.) 35

Maté or Brazilian tea, also known as Heva Yerba and Paraguay tea, (837 *b.*, S. S., 3909.) 20

Materials impt. for the mf. of medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors for exportation, may be removed from shipboard or bonded warehouse to mfg. warehouse, under regs., free of duty. (Pt. I., 2098.)

Mathematical insts., according to materials.

same, sp. impt., (*see* "Academies" and "Societies.")

Matico leaf, cr., (636.) Free.

Mats, floor-, exclusively of vegetable substances, (432.) 20

made of portions of carpets or carpetings, are subject to the rates of duty imposed on like carpets and carpetings, (378 *c.*)

all others not exclusively of vegetable material, (378 *c.*) 40

sheepskin, (378 *c.*, Sept. 16th, 1865, March 5, 1866, N. Y., and S. S., 1341.) 40

table-, *not* exclusively of vegetable material, (378 *c.*) 40

of vegetable material exclusively, dtbl. according to material or as non-enumerated manufactures.

Matte, nickel-, cr., on the nickel it contains, (191.) 15 cts. per lb.

* This includes mfs. of "Mexican onyx," so-called, or Tecali marble, (S. S., 2306,) and "bas-reliefs" in marble, (S. S., 2568.)

Per ct.

Matting, floor-, exclusively of veg. sub., (432.) 20
all other according to material, or as non-enumerated mfs.
Mattresses, cotton ticking filled with hay and moss, (324 *a.*, 823, S. S., 4797.) 35
curled hair, other than hogs-, used for, (443.) 25
curled hogs'-hair for, (717.) Free.
moss, sea-weeds, and all other veg. subs. used for, (744.) Free.
Meal, corn-, per bushel of 48 lbs., (263.) 10 cts. per bu.
oat-, (266.) ½ ct. per lb.
rice-, (837 *b.*, S. S., 5678.) 20
Meat, extract of, (255.) 20
in carcasses, dressed, + +, (837 *a.*, S. S., 2325.) 10
Meats, prepared, + + +, (283.) 25
Mechanical figures with musical attachments, if children's toys, (425.) 35
same, of different materials, part steel, if not toys, (216, S. S., 2985.) 45
Meconin, (93.) 25
Medallion casts in plaster from antique gems, (837 b., T. R., p. 575.) 20
Medallions, small, of glass and gilded or silvered composition metal, (143, S. S., 2849.) 45
small, for watch-guards, mfs. of steel, (216, S., S. 5146.) 45
Medals, cabinets of, (669.) Free.
gold, silver, or copper, (740.) Free.
sp. impt., (*see* "Academies" and "Societies.")
Medicated cottons, (93, S. S. 4987.) 25
wines, (118.) 50 cts. per lb.
Medicinal:
balsams,
barks,
beans,
berries.
buds,
bulbs,
bulbous roots,
dried fibres,
dried insects,
drugs,
excrescences, such as nutgalls,
flowers,
fruits,
grains,
gum resins,
gums,
herbs,
leaves,
lichens,
mosses,
nuts,
roots,
seeds, aromatic,
seeds of morbid growth, and
weeds.
any of the above in a crude state, not edible, and not advanced in value or condition by refining or grinding, or by any other process of mf., and + + +, (636.) Free.
The same, (excepting drugs and aromatic *garden* seeds,) if so advanced in value or condition, + + +, (94.) 10
preparations, *part alcohol*, and known as
essences,
ethers,
extracts,

Per ct.

Medicinal (*continued*):
medicated wines,
mixtures,
spirits, and
tinctures, + + +, (118.) 50 cts. per lb.
preparations, *not part alcohol*, and known as
cerates,
conserves,
decoctions.
emulsions,
extracts, (solid or fluid,)
infusions,
juices,
liniments,
lozenges,
mixtures,
mucilages,
ointments,
oleo-resins,
pills,
plasters,
powders,
resins.
sirups,
suppositories,
vinegars, and
waters, + + +, (93., 25
preparations, materials for mf. of, (*see* above, "Materials.")
preparations, etc., examination and appraisement of, (*see* Pt. I., 1895 to 1900.)
preparations or compositions, patent or proprietary, (99.) 50
purposes, acids used for, + + +, (594.) Free.
waters, (*see* "Mineral waters.")
Medicines, cr., as drugs cr., (636.) Free.
not cr., (*see* above, "Medicinal preparations.")
patent, secret or proprietary, (99.) 50
Medieval period, arms of, not antiquities, (S. S., 3580.)
Meerschaum, cr. or raw, (741.) Free.
same, cleaned of outside dirt by cutting, and waxed and polished, (741, S. S., 3850.) Free.
Melada, and concentrated melada or concrete, testing by the polariscope, not above 75 degrees, (236.) $1\frac{A^0}{100}$ ct. per lb.
and for every add. degree or fraction of a degree, shown by such test, (236.) $\frac{1}{100}$ of a ct. per lb. add.
Melodeons, as musical insts., (469.) 25
Melting-pots, earthen, (127.) 55
or glue pots, iron, (216.) 45
Memorandum books, common blank-, (385.) 20
Menispermin, (93.) 25
Menthol, crystallized, and known as "Japanese peppermint camphor," (93, S. S., 4963.) 25
Merchant appraisers' compensation, (S. S., 4242.)
Merchandise taken from wrecks, (828.)
Mercurial ointment, (93.) 25
preparations, + + +, (93.) 25
Mercury, bisulphate of, (93.) 25
cyanide of, (93.) 25
iodide of, green, (93.) 25
red, (93.) 25
nitrate sol., (93.) 25
oxide of, black, (93.) 25
yellow, (93.) 25
proto-bromide of, (93.) 25
sulphate of, yellow, (93.) 25

Per ct.

Mercury, sulphuret of, black, (93.) 25
sulphuret with chalk, (93.) 25
Mercury or quicksilver, (211.) 10
Merino, (*see* "Wool" and "Woollens.")
Mescal, dist. sp., (311, S. S., 2448.) $2 per pf. gal.
Metal, all composition of which copper is comp. mat. ch. val., and + + +, (186 *b.*) 3 cts. per lb.
all produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel, (183 *b*)
bell, broken and fit only to be re-mfd., (651.) Free.
unwrought, (215.) 20
clippings. (*See* "Clippings.")
embroidery, (216.) 45
epaulets, galloons, knots, laces, stars, tresses, wings, etc., (427.) 25
gilt or plated, articles and wares of, (210.) 35
mfs. wholly or ptly. of, finished or not, and + + +, (216.) 45
sheathing, or yellow, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets of 48 by 14 inches, and weighing from 14 to 34 oz. per sq. foot, (194.) 35
threads, filé, or gespinst, (401.) 25
type-, (213) 20
yellow (*not sheathing*), old and unfit for any other purpose than as a raw material to be re-worked, (215, Jan. 23, 1862, New Bedford.) 20
Metallic arsenic or cobaltum crystals, (610.) Free.
Metalophones, of full diatonic scale, (469, S. S., 3399.) 25
toy, not full scale, (425, S. S., 3399.) 35
Metals, unwrought, + + +, (215.) 20
Metronomes, (216, S. S., 1764.) 45
Mexican asphalt, (643, S. S., 4867.) Free.
dollars, no reduction for abrasion, (S. S., 3571.)
imports for exhibition at the Fair of the New England Mfrs and Mechs. Institute, 1883, (S. S., 5547.)
"Mexican onyx," mfs., as mfs. of marble, (468, S. S., 2306.) 50
Mezuzoths, manuscript-, (737, S. S., 3497.) Free.
in cases, cases dtbl., (S. S., 3497.)
Mica and mica waste, (742.) Free.
ground, (837 *b.*, S. S., 2713.) 20
slabs, crude, (742, S. S., 2676.) Free.
Microscopic specimens of nat history, on glass, impt. for cabinets or as objects of taste or science, and not for sale, (793, S. S., 3958.) Free.
Milk, (837 *a.*, S. S., 1752.) 10
condensed or preserved, (276.) 20

Per ct

Milk, India-rubber, (724) Free.
roses, as a cosmetic, (99.) 50
sugar of, (797.) Free.
Millet seed, (760, S. S., 5516.) Free.
prep. or mfd., (837 *b.*, S. S., 2093.) 20
Millinery ornaments, feathers, and artificial flowers for, (429 *b.*) 50
Mill cranks and irons, (163.) 2 cts. per lb.
feed, (837 *b.*, S. S., 4235.) 20
saws, not over 9 inches wide, (173.) 10 cts. per lin. ft.
over 9 inches wide, (173.) 15 cts. per lin. ft.
Millstones, buhr, (406.) 20
not buhr, mfd. wholly or in part, (406, 822, Dec. 14, 1859, Charleston.) 20
Mills, coffee-, (216.) 45
Mineral substances, crude, + + +, (215.) 20
crude,* not advanced in value or condition by refining or grinding, or by other process of mf., + + +, (638) Free.
*The same,** advanced in value or condition, by refining or grinding, or by other process of mf., + + +, (95.) 10
Mineral blue, (87.) 25
carbonate of magnesia, native, or magnesite, (620.) Free.
green, (87.) 25
kermes, (93.) 25
orange-, (58.) 3 cts. per lb.
specimens for cabinets, etc. (*See below*, "Mineralogy.")
waters, all not artificial, (622.) Free.
artificial, and imitations of natural mineral waters, (38.) 30
Mineral waters, natural, artificially charged with gas, (622, S. S., 3148.) Free.
same, certificates from the *owner or manager of the spring*, that the water embraced in the invoice is, in fact, natural mineral water, and specifying the spring from which produced, must accompany the invoice, (S. S., 2973, 3963.)
same, prep. by boiling for use as medicine, and known as "St. Catherine Concentrated Water," (93, S. S., 3170.) 25
wax, (592.) Free.
Mineralogy, specimens of, imported for cabinets, or as objects of taste or science, and not for sale, (793.) Free.
Mint, United States, copper imported for, (681.) Free.
Miniature cases, according to material.
sheets, ivory, (399.) 30
theatres, of paper (if not children's toys), (388, S. S., 1825.) 15
Miniatures, (470 *a.*) 30
"Mirabellen," or plums, dried, (294, S. S., 2670.) 1 ct. per lb.
Mirbane, oil of, (81 or 83.) 20
Mirrors, hand, and small unframed mirror plates, (143, S. S., 2407, 3805.) 45
other, (*see* "Glass," and S. S., 5012, 5455, and 5476.)
Mitts and mittens, same as gloves.
Mixed goods, + +, to wit: all articles mfd. from two or more materials, the duty is to be assessed at the highest rates at which the comp. mat. of ch. val. is chargeable, (823.)

* These provisions seem to conflict with that for "mineral substances in a crude state," (215,) which imposes a duty of 20 per cent. ad. val. thereon, and probably subjects the former to the provisions of 824.

Per ct.

Mixtures, med., alcoholic, (118.) 50 cts. per lb.
non-alcholic, (93.) 25
Mock or imitation jewelry, to wit:
breast-pins, ear-rings, and composition imitations of gems set in base metals, (459, S. S., 3288.) 25
jewelry, theatrical, or im. gems, (459, S. S., 3099.) 25
lead, or blende, (215.) 20
Modelling, + + +, according to comp. mat.
Models of inventions and other improvements in the arts. (*See* restrictions as to, 743.) Free.
of engines, etc., specially imported for instruction or illustration in schools, classified as philosophical apparatus, (759, S. S., 612.) Free.
or imitations, in papier maché, of anatomical and botanical specimens, dtbl. under 472, (S. S., 1767.) 30
other than of inventions or improvements in the arts that cannot be fitted for use, are dtbl. according to materials, (S. S., 253.)
Mohair,
manufactures of, same as "Worsteds."
unmf., val. at last port or place whence exp. to the United States excluding charges at such port, to wit:
val. not over 30 cts. per lb., (358 *a*.) 10 cts. per lb.
val. over 30 cts., (358 *b*.) 12 cts. per. lb.
Moisic iron, dtbl. as other iron of like condition, grade, or stage of mf. (Pt. I., 2183.)
Molasses, concentrated, testing by the polariscope, not above 75 degrees, (236.) $1\frac{4}{100}$ ct. per lb.
and for every additional degree, or fraction of a degree, shown by the polariscopic test, (236.) $\frac{4}{100}$ of a ct. per lb. additional.
testing not above 56 degrees by the polariscope, (241.) 4 cts. per gal.
same, testing above 56 degrees, (241.) 8 cts. per gal.
Molds, button-, + + +, (407.) 25
gold beaters-, (710.) Free.
hammer and gun-, (*see* "Steel.")
lunar caustic, (837, *b*.) 20
Moleskins, as cotton cloth.
Monstrance, (771, S. S., 3745.) Free.
Montfort's solution of morphia, for the alcohol contained therein, (103.) $2 per gal. and 25
Monumental stone, not marble, unmfd. or undressed, (487 *a*.) $1 per ton.
same, hewn, dressed, or polished, (487 *b*.) 20
Monuments, public, articles impt. for, *must be "works of art,"* to be free under 833, (S. S., 3999.)
Moon-, or poppy-seed, (452, S. S., 3451.) ¼ of a ct. per lb.
Mops, cotton ch. val., (324 *a*.) 35
cotton and iron, (216.) 45
cotton and wood, wood ch. val., (233.) 35
Mopsticks, wood and iron, (216.) 45
same, wood, (233.) 35
Morocco skins, finished, (461.) 20
skins for, tanned but unfinished, (462.) 10
Morphia, morphine, and all other salts of morphia, (123.) $1 per oz.
Morrals, nose-bags of istle, for feeding horses, used in the States and Territories bordering on Mexico, (351, 822.) 35

Per ct.

Mortars, common stoneware, (124.) 25
earthenware, (127.) 55
glass, (143.) 45
marble, (468.) 50
metal, gilt or plated, (210.) 35
other than above, (216.) 45
stone, other than marble, (487 *b*.) 20
Mosaic pictures, of marble, as mfs. of marble, under 468, (S. S., 1448.) 50
table-tops, part marble, (468, S. S., 3016, 3117.) 50
topped tables, complete articles of furniture, (230, S. S., 3858.) 35
work, opaque glass blocks of different colors for, (143, S. S., 4909.) 45
Mosaics, "Florentine," so-styled, of slate, (131, S. S., 547.) 30
"Roman," (131, S. S., 2624.) 30
real, not set, (837 *b*.) 20
set, (459.) 25
when in settings or frames not of metal (837 *b*., T. R., p. 575.) 20
Moss, dyed and prepared for florists' designs (837 *b*., S. S., 4924.) 20
dyed for millinery uses, as parts of artfl. flowers, (429 *b*., S. S., 2518.) 50
used for beds or mattresses, (744.) Free.
Iceland, cr., (636.) Free.
not crude, (94.) 10
Mosses, all med., not edible, cr., (636.) Free.
not crude, (94.) 10
all other than above, crude, (837 *a*.) 10
Mother of pearl, (756.) Free.
buttons, with metal eyes or shanks, (407.) 30
knife handles, unfinished, (486, March 31, 1859, N. Y.) 25
shell boxes, (410.) 35
mfs. of, + + +, (486.) 25
studs, (486.) 25
Mouse-traps, wood and iron wire, (216.) 45
"Mousseline de laines," worsted or worsted and silk, and "de laines," cotton and worsted, as women's and children's dress goods, under 365, (July 18, 1857, N. Y.)
Mouth-organs, large, or so-called harmonicas, (469, S. S., 2418, 2869.) 25
toy, for children, (425, S. S., 2466.) 35
perfumeries, etc., (99.) 50
Mouth-pieces of cornets, and other musical instruments, (469, S. S., 4453.) 25
Mucilages, med., (93.) 25
Muffs, fur, (435.) 30
Mules, living, (252.) 20
Mundic, or pyrites dtbl. under 144, as ore, according to the percentage of copper it contains.
Mufflers, wstd., cotton, and silk, (367.) 45 cts. per lb. and 40
Mungo, woollen-, (361.) 10 cts. per lb.
Munjeet, or India madder, ground and prepared, and extracts of, (547.) Free.
Murexide, a dye, chemically prepared, (92.) 25
Muriate of ammonia, or sal ammoniac, (35.) 10
of barytes, (92.) 25
cinchona, (629.) Free.
gold, (92.) 25
potassa, (627.) Free.
strontium, (92.) 25
tin, (92. 25
Muriatic acid, (594.) Free.
Mushrooms, dried, (286, S. S., 1408.) 10

	Per ct.
Mushrooms, prepared, (287.)	30
sauce or catsup, (284.)	35
Musical bird-cages, part metal, (216, S. S., 3255.)	45
boxes, cheap, for children's toys, (425, S. S., 3173, 3793.)	35
not toys, and parts of, (469, S. S., 4453, 5195.)	25
instruments, (469, S. S., 815.)	25
children's toys, (425, S. S., 1821, 2023, 2107, 2111.)	35
finished indispensable parts of, (469, S. S., 4453.)	25
same, small, for use in concert, (469, S. S., 3894.)	25
same, small and cheap, for children's toys, (425, S. S., 3765.)	35
same, usual cases for, same duty as instruments, (S. S., 3155.)	
strings for, of gut, (671.)	Free.
of metal and silk, for, (469, S. S. 4453.)	25
work-boxes, part steel, (216, S. S., 3764.)	45
Music paper, (392.)	25
printed with lines only, (384, S. S., 4991.)	25
without lines, (384, S. S., 3503.)	25
Musk, perfumery, (99.)	50
crude, in natural pod, (506.)	Free.
Musket barrels, (216.)	45
blocks, rough, hewn, or sawed only, (222.)	20
rods, iron, (216.)	45
steel, (216.)	45
stocks, finished, (233.)	35
Muskets, rifles, and other firearms, (202.)	25
Mustard, ground or preserved, in bottles or otherwise, (306.)	10 cts. per lb.
seed, (760.)	Free.
oil, (92.)	25
Mutton, in carcass, dressed, (837 *a.*, S. S., 1022, 2325.)	10
Myrobolan, cr. nut for dyeing or tanning, (549.)	Free.
extract of, (84, S. S., 5529.)	10
Myrrh gum, crude, (636.)	Free.
not crude, (94.)	10
Myrtle or bay wax, (592.)	Free.

N.

Nail-rods, of iron or steel wire, round, in coils and loops not lighter than No. 5 w. g., val. not over 3½ cts. per lb., (180 *a.*)	$\frac{6}{10}$ of a ct. per lb.
iron, $\frac{1}{2}\frac{3}{2}$ of an inch wide and $\frac{7}{3}\frac{}{2}$ of an inch thick, as bar iron under 148 *b.*, (S. S., 5045.)	$1\frac{1}{10}$ ct. per lb.
Nails, brass, (216.)	45
copper, (216.)	45
cut, iron or steel, (158.)	1¼ ct. per lb.
gilt or plated, (210.)	35
hob-, wrought iron or steel, (168.)	4 cts. per lb.
horseshoe-, (168.)	4 cts. per lb.
metal, + + +, (216.)	45
ornamental iron, with brass or polished heads, (216.)	45
silver, or German silver, (216.)	45
vessels, nails for, (834–5, and see "Vessels.")	
wire, iron or steel, (168.)	4 cts. per lb.
wrought, iron or steel, + + +, (168.)	4 cts. per lb.
with stone or white China heads, (127, May 28, 1866, R. & Co.)	55
yellow metal, not entitled to withdrawal under 834, (S. S., 5034.)	
zinc, (216.)	45
Nainsooks, as cotton cloth.	
Nankeen shoes and slippers, leather soles, (463.)	30
Naphtha, (81.)	20
Naphthaline brown, (82, S. S., 3847.)	35
"Naphthaline colors," so-called, (82, S. S., 3927.)	35
scarlet B., (82, S. S., 5593.)	25
yellow, (82, S. S., 3875.)	35
Naphthylamin, (82, S. S., 4032.)	35
roth, echt, (82, S. S., 3913.)	35
Napkins, cotton damask, (325.)	40
linen, in the piece, (334.)	35
same, cut apart ready for use and sold by the dozen, dtbl. as mfs. of flax, + + +, (336, S. S., 3709, 4072.)	40
Naples soap, (*see* "Soap.")	
"Narcein." (93.)	25
Narcotine, (93.)	25
"Natron wasser glass," (water-glass,) as silicate of soda, (76, S. S., 4710.)	½ ct. per lb.
"Natural grass flowers," so-called, being natural grasses, dried and prep., (837 *b.*, S. S., 1739.)	20
Natural history, specimens of, impt. for cabinets or as objects of taste or science, and not for sale, (793.)	Free.
specimens of, microscopic, on glass, sp. impt., (93, S. S., 3958.)	Free.
Neat cattle and hides thereof, prohibition of impt., (*see* 842.)	
Neatsfoot oil, (92.)	25
Necklaces, bead-, (396, S. S., 1789.)	50
bone-, link-chain, (399, S. S., 3119.)	30
comp., im. gems set in base metal, (459, S. S., 3288.)	25
Neckties, silk, (383.)	50
Needle-cases, according to material.	
Needles, all, + + +, for sewing, darning, or knitting, (206.)	25
crochet, (206, S. S., 2693, 2963.)	25
for knitting or sewing machines, (205.)	35
sail, (206, Feb. 13, 1865, San Fr.)	25
unfinished, dtbl. as finished, (S. S., 3421.)	
Negro head cloth, cotton and wstd. dtbl. under 363, (June 5, 1857, N. Y.; *see* "Worsted.")	
Neroli oil, (577.)	Free.
Nerves of animals, for glue stock, (511.)	Free.
Nets, fishing, dip or scoop, cotton, (324 *a.*)	35
flax, (336.)	40
seines, (347.)	25
for the head or hair, of silk and gum elastic, (383, S. S., 2237.)	50
same, of wool, wstd., or mohair, (368.)	30 cts. per lb. and 50
Netting of human hair, (444, S. S., 1539.)	35
Nettings of iron or steel wire, in meshes of any form, pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and 2 cts. per lb. in add. thereto, (182 *d.*)	
other, according to material.	
Newspapers, (745.)	Free.
New Zealand flax, not hackled or dressed, (328, S. S., 818.)	$20 per ton.
straw, (327, S. S., 1405.)	$5 per ton.
Nicholson pavement blocks made wholly by sawing, (222, S. S., 343.)	20
Nickel, in ore, matte, or other cr. form, not ready for consumption in the arts, on the nickel therein, (190.)	15 cts. per lb.
mfs., + + +, wholly or ptly. of, finished or not, (216.)	45

Per ct

Nickel, oxide, and alloy of any kind, in which nickel is the element of ch. val, (192.) 15 cts. per lb.
sulphate, (92.) 25
Nippers, metal, (216.) 45
Nipple shields, wholly of rubber, (454.) 25
part glass, (143.) 45
Nipples for guns, iron or steel, (216.) 45
Niter-cake, cr. or refined, (75, S. S., 2370.) 20
cubic-, (630.) Free.
Nitrate of barytes, (92.) 25
iron, (92.) 25
lead, (59.) 3 cts. per lb.
potash, or saltpetre, cr., (68.) 1 ct. per lb.
refined, (69.) 1½ ct. per lb.
silver, (93.) 25
soda, or cubic nitre, (630.) Free.
tin, (92.) 25
Nitrates, *all*, when prepared for medicinal pps., (93.) 25
Nitric acid, (594.) Free.
Nitro-benzole, ess. oil, (81 or 83.) 20
Nitro-picric acid, (594.) Free.
Nitrous acid, fuming, (594.) Free.
Nitrous ether, spirits of, (110.) 30 cts. per lb.
Noils, china grass, (351, S. S., 2133, 3470.) 35
short pieces or knots of wool, classified as wool, and *not* as "wool waste," (S. S., 379, 961.)
same, fine, impt. in the oily state, dtbl. under 357 *a.*, (S. S., 1404; but see also below.*)
same, of coarse wool, classified as 3d class, (S. S., 1404.)
Non-enumerated articles, (822–5 and 837.)
Norfolk latches, (216.) 45
Noyau, duty same as on "Absinthe," (313.) $2 per pf. gal.
Nursing-bottles of molded glass, finished, and fittings attached, (143, S. S., 1579.) 45
fittings for, according to material.
Nutgalls, cr., (636.) Free.
other than cr., (94.) 10
Nutmegs, (551.) Free.
Nuts, edible, of all kinds, shelled or unshelled, + + +, (305.) 2 cts. per lb.
almonds, shelled, (303 *a.*) 7½ cts. per lb.
unshelled, (303 *a.*) 5 cts. per lb.
Brazil or cream, (746.) Free.
cocoa, (746.) Free.
filberts, (303 *b.*) 3 cts. per lb.
for dyeing, cr., + + +, (509.) Free.
medicinal, not edible, cr., (636.) Free.
not cr., (94.) 10
palm-, and palm-nut kernels, (753.) Free.
pea- or ground-beans, shelled, (304.) 1½ ct. per lb.
pea- or ground-beans unshelled, (304.) 1 ct. per lb.
walnuts, (303 *b.*) 3 cts. per lb.
wrought iron or steel, (162.) 2 cts. per lb.
same, on or with bolts, (164.) 2½ cts. per lb.
Nux vomica, (552.) Free.

O.

Per ct.

OAK BARK, cr., for dyeing or tanning, (509.) Free.
Oakum, (747.) Free.
Oar-blocks, rough-hewn or sawed only, (222.) 20
Oars, (233.) 35
Oaths of consignees, etc., to entries, (849 to 854.)
Oat-meal, (266.) ½ ct. per lb.
Oats, per bushel of 32 lbs., (264 and Pt. I., 1881.) 10 cts. per bush.
as seed, (264 and Pt. I., 1881, Jan. 24, 1860, Charleston.) 10 cts. per bush.
coarsely ground for provender, as "Oats," (264, and Pt. I., 1881, S. S., 584.) 10 cts. per bush.
Object-glasses for telescopes, etc., with edges ground or cut, (135, August 5, 1858, Boston.) 45
Obscene articles, impt. prohibited, (839, note, and Rgs., art. 315.)
Ochres, and ochrey earths, dry, (89,) ½ of a ct. per lb.
ground in oil, (89.) 1½ ct. per lb.
Odor cases, glass and leather, (143, 823, S. S., 1387.) 45
Odors or perfumes, (99.) 50
Œnanthic ether, (113.) $4 per oz.
Oilcake, of linseed,† (748.) Free.
Oil-cloth canvas, or foundations, of flax, jute, or hemp, or of which these or either of them are comp. mat. of ch. val., (339.) 40
Oil-cloths, floor and all other except silk, (340.) 40
flax, waterproof, for linings and wrappers, (340, S. S., 4192.) 40
medicated, not silk, (340.) 40
silk, or silk ch. val., (383.) 50
table-mats, (340.) 40
lined with wool, or woollens, dtbl. under 362, as mfs. in part of wool.
Oil seeds, of like character with hemp and rape-seed, excepting flax and linseed, (452.) ¼ of a ct. per lb.
Oil silk cloth, (383.) 50
Oils, all preparations, + + +, known as essential, expressed, distilled, or rendered oils, alkalies or alkaloids, and all combinations of any thereof, (92.) 25
absinthe or wormwood, (92.) 25
all animal, + + +, (92.) 25
all essential, + + +, (92.) 25
all expressed, + + +, (92.) 25
all rendered, + + +, (92.) 25
almond, (555.) Free.
artificial, of coal tar, (81.) 20
allspice, (92.) 25
amber, crude, (556.) Free.
rectified, (556.) Free.
ambergris, (557.) Free.
amylic alcohol, (112.) 10
aniline, cr., (559.) Free.
anise, or anise seed, (558.) Free.
anthos, (581.) Free.
antique, (92.) 25
apple, (114.) $2.50 per lb.
apricot, (114.) $2.50 per lb.

* The Department did not intend by its letter of the 8th inst.. (S. S., 1404,) to abandon, directly or indirectly, the classification of wools by race or blood, but the conclusion arrived at therein was, in consequence of the difficulty of deciding, in most cases, from the noils, whether they are made, when apparently of class 2, without admixture of wool of the first-class, including down-wools, which, by the Act of March 2, 1867, if of a clothing character, whether in the fleece or in sorts, are of class 1, (S. S., 1433.)

† No drawback allowed on oil-cake made from imported seed, (466.)

Oils (*continued*):	Per ct.
asphaltum, (81.)	20
aspic, or spike lavender, (560.)	Free.
"banks," or "straits," so-called, crude, as fish oil under 92, (S. S., 810.)	25
bay leaves, essential, or bay rum essence or oil, (25, S. S., 1268, 2644.)	$2.50 per lb.
bay or laurel, fixed or expressed, (92.)	25
bears', hair oil, (99.)	50
bene, (582.)	Free.
benzine and benzole, (81.)	20
bergamot, (561.)	Free.
bituminous, (81.)	20
braunscheid, (99, S. S., 3528.)	50
cabbage seed, (92.)	25
cajeput, (562.)	Free.
caraway, or carui, (563.)	Free.
caryophyl, or clove, (92.)	25
cassæ, (92.)	25
cassia, (564.)	Free.
castor, expressed, (17.)	80 cts. per gal.
cedrat, (565.)	Free.
cenne, (92.)	25
chamomile, (566.)	Free.
Chinese pea-nut, (92.)	25
cinnamon, (564.)	Free.
citronella, or lemon grass, (567, S. S., 770.)	Free.
civet, (568.)	Free.
claimed as proprietary articles, (99.)	50
cloves, (92.)	25
coal, cr., (837 *a*.)	10
distilled, (92.)	25
coal-tar, also known as nitro-benzole, oil or essence of mirbane, and artificial oil of almonds, made of benzole and nitric acid, (81.)	20
coal-tar products, such as naphtha, benzine, benzole, dead oil, and pitch, (81.)	20
cocoanut, (579.)	Free.
codfish, for tanner's use, (92.)	25
cod-liver, crude or refined, (92.)	25
same, if proprietary, (99.)	50
cognac, or œnanthic ether, (113.)	$4 per oz.
colza, or cabbage seed, (92.)	25
if commercially known as "rape seed oil," (28, S. S., 2604.)	10 cts. per gal.
copaiba, (92.)	25
cotton seed, 7½ lbs. to gal., (27.)	25 cts. per gal.
croton, (26.)	50 cts. per lb.
cubebs, (92.)	25
cummin, (92.)	25
dead-, (81.)	20
distilled, + + +, (92.)	25
elder, (92.)	25
eucalypte, (92.)	25
enfleuraged, as hair oils, pomades, etc., under 99, (S. S., 1600, 2543.)	50
ergot, (92.)	25
fennel, (569.)	Free.
fish-, of American fisheries, (749.)	Free.
of foreign fisheries, (92.)	25
fish-, the product of the sea-fisheries of Canada, Prince Edward's Island, Newfoundland, and Labrador, (Pt. I., 1806, S. S., 1837, 1981.)	Free.
flax- or lin-seed, per gallon of 7¼ lbs., (27.)	25 cts. per gal.
fruit, or fruit ethers, or essences, viz., apple, pear, peach, apricot, strawberry, and raspberry, made of fusel oil, or of fruit, or ims. thereof, (114.)	$2.50 per lb.
fusel, or amylic alcohol, (112.)	10
gaultheria procumbens, or wintergreen oil, essential, (92.)	25
ground-bean, or peanut, exp., (92.)	25
Hænsel's patent essential oils of bergamot, lemon, and orange,* (99, S. S., 5259.)	50
hair-, (99.)	25
Harlaem, (99.)	50
hartshorn, (92.)	25
hempseed, (28.)	10 cts. per gal.
illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like purposes, (81.)	20
jasmine or jessamine, (570.)	Free.
juglandium, (571.)	Free.
juniper, (572.)	Free.
kerosene, (81.)	20
residuum of, (81.)	20
laurel, fixed or exp., (92.)	25
lavender, or spike, (573.)	Free.
lemon-grass, (567.)	Free.
lemons, (574.)	Free.
limes, (575.)	Free.
linseed, 7½ lbs. to the gal., (27.)	25 cts. per gal.
and poppy, in vials for artists' use, as varnish under 119, 822, (S. S., 3473.)	
macassar, (92.)	25
mace, (576.)	Free.
imitation, (92, S. S., 2848.)	25
mint, essential, (92.)	25
mirbane, (81 or 83.)	20
mustard, (92.)	25
neatsfoot, (92.)	25
neroli, or orange-flower, (577.)	Free.
nitro-benzole, (81.)	20
nutmegs, essential, (92.)	25
nuts, essential, (92.)	25
olive, (92.)	25
orange, (578.)	Free.
flower, (577.)	Free.
origanum, or red thyme, (583.)	Free.
white thyme, (583.)	Free.
ottar of roses, (553.)	Free.
palma Christi, or ricini, castor oil, (17.)	80 cts. per gal.
palm or palm bean, (579.)	Free.
parsley, essential, (92.)	25
peach, (114.)	$2.50 per lb.
pea-nut, (92.)	25
pear, (114.)	$2.50 per lb.
peat, (81.)	20
pepper, essential, (92.)	25
peppermint, essential, (92.)	25
perfumed by enfleurage process, (99.)	50
petroleum, crude, or rock oil, (837 *a*.)	10
refined, (837 *b*.)	20
pimento, essential, (92.)	25
pomades, (99.)	50
poppies, (580.)	Free.
proprietary, (99.)	50
rape-seed, (28.)	10 cts. per gal.
raspberry, (114.)	$2.50 per lb.

* *See* note ‡, to "Effervescent preparations," etc., page 27 of this Schedule.

	Per ct.
Oils (*continued*):	
rendered, + + +, (92.)	25
ricini, castor oil, (17.)	80 cts. per gal.
rhodium, essential, (92.)	25
rock, cr., (837 *a.*)	10
rosemary or anthos, (581.)	Free.
roses or ottar, (553.)	Free.
rue, essential, (92.)	25
rum, or rum essence, (115.)	50 cts. per oz.
saffron, essential, (92.)	25
sage, essential, (92.)	25
salad, *all*, whether in flasks or bottles, or not, (92.)	25
sassafras, essential, (92.)	25
savine, essential, (92.)	25
seal, (92.)	25
from Canada, (92, S. S., 1596.)	25
sesame or sesamum seed, (582.)	Free.
same, when salad oil, (92, S. S., 2666.)	25
shale, (81.)	20
sperm, or spermaceti, (92.)	25
same, of American fisheries, (749.)	Free.
spike, (560.)	Free.
spruce, essential, (92.)	25
spurge, essential, (92.)	25
straits, (92.)	25
strawberry, (114.)	$2.50 per lb.
sweet marjoram, essential, (92.)	25
tansy, essential, (92.)	25
thyme, red, origanum, (583.)	Free.
white, (583.)	Free.
tobacco, (92.)	25
tuberose, essential, (92.)	25
turpentine, (86.)	20 cts. per gal.
valerian, (583.)	Free.
vanilla beans, essential, (92.)	25
vegetable, all essential, + + +, (92, April 21, 1858, San Francisco.)	25
all expressed, + + +, (92, April 21, 1858, San Francisco.)	25
violets, essential, (92.)	25
vitriol, or sulphuric acid, (594.)	Free.
whale, of American fisheries, (749.)	Free.
of foreign fisheries, (92.)	25
of wine, light and heavy, (116.)	$1 per lb.
wintergreen, essential, (92.)	25
Ylang-ylang, (99.)	50
Ointments, med., not proprietary, (93.)	25
proprietary, (99.)	50
toilet or cosmetic, (99.)	50
Old bells and bell metal, broken and fit only for re-mf., (651.)	Free.
brass, (187.)	1½ ct. per lb.
brass sheathing metal fit only for re-mf., (187, S. S., 712.)	1½ ct. per lb.
copper, glass, gold, pewter, and britannia, parchment MSS., scrap iron, lead, and leather, silver, stereotype plates, and zinc, (*see* those titles respectively.)	
materials, left from repairs on machinery imp. under 831, dtbl. at same rates as if impt. as old mat., (S. S., 3761).	
Olebanum gum, cr., (636.)	Free.
not cr., (94.)	10
Oleomargarine and other substitutes for butter, (257.)	4 cts. per lb.
Oleo-resins, med., (93.)	25
Olive oil, (92.)	25
residuum, fit only for soap-stock, (790, S. S., 5064.)	Free.
Olives, green or prepared, (750.)	Free.
in oil or salt, (750.)	Free.
stuffed, as prep., (750, S. S., 1611.)	Free.
Onions, in natural condition or in salt or brine, (286.)	10
Onyx, cr., (837 *a.*, S. S., 4842.)	10
imitations, so-called, of one color, as jet, (458, S. S., 5014.)	25
Mexican, so-called, as marble mfs., (468.)	50
Opium,* aqueous extract of, for med. uses, and tincture of, as laudanum, and all other liquid preps. of, + + +, (122.)	40
cr., 9 per ct. and over morphia, (120.)	$1 per lb.
denarcotized. (121.)	$10 per lb.
(Importation of, prohibited if morphia under 9 per ct.)	
prep. for smoking, and all preps. of, + + +, (121.)	$10 per lb.†
(Not entitled to drawback and cannot be removed from warehouse without payment of duties.‡)	
testing by appraisers, (*see* S. S., 4176.)	
Optical instruments, unwrought glass disks or plates for use in mf. of, (708.)	Free.
Orange color, (82, S. S., 3875.)	35
crystals, (837 *b.*)	20
ext. or infusion, alc. pfy., (100, S. S., 5005.)	$2 per gal. and 50
flower-oil, (577.)	Free.
flowers or buds, (636, 825.)	Free.
flower-water, as toilet-water, (99.)	50
D., (82, S. S., 5593.)	35
J., (82, S. S., 3913.)	35
mineral, (58.)	3 cts. per lb.
peel, not preserved, candied, or otherwise prepared, (751.)	Free.
if candied, (302 *a.*, S. S., 1370.)	35
Oranges, in barrels of capacity not over that of 196 lbs. flour barrel, (296 *b.*)	55 cts. per barrel.
in boxes of not over 2½ cubic feet capacity, (296 *a.*)	25 cts. per box.
in half-boxes of not over 1¼ cubic foot capacity, (296 *a.*)	13 cts. per half-box.
in bulk, (296 *a.*)	$1.60 per 1000.
in packages, + + +, (298.)	20
Orchill, in the weed or liquid, (550.)	Free.
extract of, for dyeing, (84, 822, S. S., 3898.)	10
Ores, all + + +, (215.)	20

* Opium is not entitled to the privilege of repacking in bond, (S. S., 672.) The importation of opium by Chinese subjects is prohibited by the treaty with China, proclaimed Oct. 5, 1881, (*see* S. S., 5191.)

† This rate of duty is limited to opium prepared for smoking, and to all other preparations of opium *which retain the form of opium and are used for like purposes*, and does not extend to any fluid, proprietary, or patent medicine, (S. S., 962.)

‡ It is the intention of this provision to prevent the exportation of such articles, without payment of duties, to foreign countries, whence they could be smuggled into the United States, and collectors will therefore not allow said articles to be exported to ports or places in the Pacific, or on the Pacific coast, either from warehouse or from the importing vessel, which may, under certain circumstances, as specified in Article 704, of the Regulations, of 1874, be constituted the warehouse, but will require them to be duly landed and placed in warehouse, whence they can only be removed on payment of duty, (S. S., 776.)

Per ct.

Ores (*continued*):
antimony, cr. sulphide or sulphuret of, (600.) Free.
chromic, or chromate of iron, (214.) 15
cobalt, (675.) Free.
copper, on the fine copper it contains, (186 *a.*) 2½ cts. per lb.
corundum, as similitude of emery, (692, 825, S. S., 1374.) Free.
emery, (692.) Free.
gold, (752.) Free.
iron, including manganiferous iron ore and the dross or residuum from burnt pyrites, (144 *a.*) 75 cts. per ton.
lead, (188.) 1½ ct. per lb.
lead-ashes, containing large percentage of lead classified as lead ore, (188, S. S., 3649.) 1½ ct. per lb.
manganese, (621.) Free.
manganiferous iron, (144.) 75 cts. per ton.
nickel, on the nickel it contains, (191.) 15 cts. per lb.
silver, (752.) Free.
specimens of, for cabinets, or as objects of taste or science, and not for sale, (793.) Free.
same, for sale or other pps. than above, (215.) 20
sulphur, as pyrites, or native sulphuret of iron, containing not over 3½ per ct. of copper, (144 *b.*) 75 cts. per ton.
the same, containing over 2 per cent. of copper, must pay on the copper it contains in add. to the above rate, (144 *c.*) 2½ cts. per lb. in add.
tin, (807.) Free.
Organs, as musical insts., (469.) 25
Orguinettes, and sheets for, (469, S. S., 4453, 5309.) 25
Origanum, or thyme, oil of, (583.) Free.
Orleans, as annotto, (499.) Free.
Ornamental feathers and flowers, or parts thereof, for millinery use, + + +, (429.) 50
Ornaments, alabaster and spar, (394.) 10
bead-, of all kinds except amber, (396.) 50
buttons for, of wool, wstd. or hair. 30 cts. per lb. and 50
cut glass, (135, 143.) 45
for dresses, etc., of silk, (383.) 50
for hats, bonnets, or hoods, + + +, (448.) 20
or trimmings for same, silk, (383.) 50
not wholly for the person, and + + +, according to mat., (S. S., 1243, 2905, T. D., 33.)
paper, for trunks, etc., (388.) 15
Orpiment, sulphide of arsenic, (601.) Free.
Orris root, cr., (636.) Free.
not cr., (94.) 10
pulverized dentifrice, (99.) 50
Osier or willow, baskets and other mfs. of, (395.) 30
prep. for basketmakers' use, (471.) 25
sheets or squares of, for making or ornamenting hats, bonnets, or hoods, (448.) 20
Osmium, a metal, (623.) Free.
Osnaburgs, linens, which see.
Ostrich feathers, rules for invoice weight, (S. S., 3455.)

Per ct.

Ottar, otto, or oil of roses, (553.) Free.
Over-boots, woollen, for ladies' and children's wear, (367, S. S., 3023.) 45 cts. per lb. and 40
same, for men., (366, S. S., 3023.) 40 cts. per lb. and 35
Oxalic acid, (594.) Free.
Oxidizing paste, (837 *b.*) 20
Oxide, amyl of, so-called, (114, S. S., 1129.) $2.50 per lb.
of bismuth, (92.) 25
cobalt, (50.) 20
iron, as a chem. prep., (92.) 25
or colcothar, as a paint, (87.) 25
as a polishing powder, (479.) 20
prep. and mixed with carb. of lime, (92, S. S., 4700.) 25
manganese, (621.) Free.
nickel, (192.) 15 cts. per lb.
strontia and proto-oxide of, (631.) Free.
tin, (92.) 25
uranium, (635.) Free.
zinc, dry, (90.) 1¼ ct. per lb.
ground in oil, (91.) 1¾ ct. per lb.
same, med., (92.) 25
Oxymuriate or chloride of lime, (618.) Free.
Oysters, (783.) Free.
dried, (837 *b.*, April 26, 1871, San Francisco.) 20
preserved in oil, (282, S. S., 811.) 30

P.

PACKING, asbestos-, covered with cotton, (39, S. S., 3876.) 25
boxes, wooden, empty, (231.) 30
Packing-box shooks, of wood, + + +, (231.) 30
Packthread, flax, or linen, (336.) 40
all other, according to material.
Pader, steel, (183 *a*, 216, S. S., 1061.) 45
Paddings, "calf-hair, and cotton," so-called. (*See notes* to 362.)
linen, (334, S. S., 1714.) 35
woollen, as mfs. of wool, under 362.
Paddy, (271.) 1¼ ct, per lb.
Pads in part of wool, or so-called "benzine rubbers," as mfs. of wool, under 362, (S. S., 2987.)
Pad-screws, (415.) 35
Painted bisque-ware, (125.) 60
china-ware, (125.) 60
cottons, as cotton cloth.
crockery-ware, (125.) 60
earthenware, (125.) 60
glass-ware, (135 and 143.) 45
parian-ware, (125.) 60
porcelain-ware, (125.) 60
tiles for panellings, etc., (125, S. S., 3075.) 60
windows, how classified, (S. S., 3369.)
Painters, American, residing abroad, certified paintings by,* (819 *a.*) Free.
brushes, (404.) 30
colors (*see below*, "Paints, etc.")
Paintings, all + +, in either oil or water colors, (470 *a.*) 30
by American artists,† (819 *a.*) Free.

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* This includes copies actually made by American artists of the productions of other American artists, (S. S., 2318.) For provisions as to certification, *see* Title "American Artists."

† This item does not include "paintings on plates, goblets, vases, or any utensils for use, or capable of being converted into breast-pins, ear-drops, or other ornaments to be worn." (Ogden's Tariff.)

Nor "Geneva enamelled paintings." (March 3, 1858, N. Y.)

Nor paintings on glass (T. R., p. 578, and August 20, 1860, N. Y.), but does include those on ivory (S. S., 2037), and oil paintings on canvas for wall panels and ceilings (S. S., 2679), and paintings on silk (S. S., 2760). *See, also*, notes to 470.

	Per ct.
Paintings (*continued*):	
same exp. and re-impt. may be entered as American products, under 649 *a.*, (S. S., 3040.)	Free.
enamelled on gold, or other metal, for jewellers' use, (837 *b.*, S. S., 1775.)	20
household effects, in use of persons or families arriving from foreign countries, if used by them abroad not less than one year, and not intended for other persons, nor for sale, (662, S. S., 5241.)	Free.
on China plaques, (125, S. S., 4103.)	60
plates, (125, S. S., 3446.)	60
enamelled copper plates, ranking as works of art, (470 *a.*, S. S., 5143, and 5236.)	30
glass or glasses, ranking as works of art, (470 *a.*, S. S., 3142.)	30
same, not ranking as works of art, (143, T. R., p. 568, S. S., 4695.)	45
ivory tablets, paintings chief feature, (470 *a.*, S. S., 5540.)	30
leather, (470 *a.*, S. S., 3037.)	30
paper, silk, etc., for fans, screens, etc., dtbl. according to material, (S. S., 3807.)	
porcelain, classification of, under former laws, (S. S., 4814.)	
silk, ranking as works of art, of which the painting is the item of ch. cost, (470 *a.*, S. S., 5475.)	30
specially imported, (*see* "Special importations" and "Societies.")	
PAINTS AND COLORS AS FOLLOWS, TO WIT:	
all,* including lakes, whether dry or mixed, or ground with water or oil, + + +, (87.)	25
aniline colors† and aniline fat, *all*, (82, S. S. 2899.)	35
barytes, all combinations of, with acids or water, (87.)	25
Berlin blue, (479.)	20
black of bone, or ivory drop black, (88.)	25
blanc fixe, (87.)	25
blues, Berlin-, Chinese-, fig-, and wash-, (479).	20
Bremen blue, (87, S. S., 1705.)	25
carmine lake, dry or liquid, (87.)	25
Chinese blue, (479.)	20
chrome yellow, or chromate of lead, (87.)	25
cochineal, (508.)	Free.
cochineal lake, (87, T. R., p. 561.)	25
drop black, (88, July 11, 1859, Boston.)	25
Dutch pink, (87.)	25
enamelled white, (87.)	25
fig blue, (479.)	20
Frankfort black, (479.)	20
French green, dry or moist, (87.)	25
Indian red, (87, S, S., 2132.)	25
ivory drop black, (88.)	25
king's yellow, (87.)	25
Kremnitz or Krems white, as white lead, (55, 56.)	3 cts. per lb.
lakes, all dry or mixed, or ground with water or oil, + + +. (87.)	25
lamp black, (87.)	25
lead, red-, (58.)	3 cts. per lb.
white-, dry, or in pulp, (55.)	3 cts. per lb.
white-, ground, or mixed in oil, (56.)	3 cts. per lb.
lime-white, (87.)	25
litharge, (57.)	3 cts. per lb.
mineral blue, dry or moist, (87.)	25
mineral green, dry or moist, (87.)	25
moist, for paper hangings, + + +, (87.)	25
ochre and ochrey earths, dry, (89.)	½ ct. per lb.
ochre and ochrey earths, ground in oil, (89.)	1½ ct. per lb.
Olympian green, (87.)	25
orange mineral, (58.)	3 cts. per lb.
oxide of cobalt, (50.)	20
of iron, (87, S. S., 1212, T. D., 30.)	25
of uranium, (635.)	Free.
of zinc, dry, (90, S. S., 1212.)	1¼ ct. per lb.
ground in oil, (91.)	1¾ ct. per lb.
Paris green, dry or moist, (87.)	25
white, dry, (45.)	½ ct. per lb.
ground in oil, (45.)	1 ct. per lb.
patent yellow, (87.)	25
Prussian blue, dry or moist, (87, S. S., 1530.)	25
red lead, (*see above*, "lead.")	
rose pink, (87.)	25
satin white, (87.)	25
sienna and sienna earths, dry, (89.)	½ ct. per lb.
ground in oil, (89.)	1½ ct. per lb.
soluble silicate, (89, S. S., 3644.)	25
Spanish brown, (87.)	25
Tuscan red, as dry colcothar, (87, S. S., 1349.)	25
Turkey red, (87, S. S., 3500.)	25
ultramarine, (85.)	5 cts. per lb.
umber and umber earths, dry, (89.)	½ ct. per lb.
ground in oil, (89.)	1½ ct. per lb.
uranium, oxide of, (635.)	Free.
Vandyke brown, (87.)	25
Venetian red, (87, S. S., 1590, T. D., 30.)	25
verdegris, (635.)	Free.
vermilion, (87.)	25
wash-blue, (479.)	20
white lead, (*see above*, "lead."	
whiting, dry, (45.)	½ ct. per lb.
ground in oil, (45.)	1 ct. per lb.
water, + + +, (87.)	25
wood lake, (87.)	25
yellow, patent-, (87.)	25
zinc, oxide of, dry, (90, S. S., 1212.)	1¼ ct. pr lb.
ground in oil, (91.)	1¾ ct. per lb.
Palings, wooden, mfd. by planing and finishing, (233.)	35
same, rough-hewn or sawed only, (224.)	20
Palladium metal, unmfd., (624, May 6, 1850, N. Y.)	Free.
mfs. of, (216, ibid.)	45
Palm-leaf fans, common,‡ (693.)	Free.
with artificial handles, (428, S. S., 1497.)	35
hats, bonnets, or hoods, (400.)	30
hat materials, (448.)	20
mfs. of, + + +, (395.)	30
unmfd., (744, 825.)	Free.
Palm-nuts and palm-nut kernels, (753.)	Free.
oil, (579.)	Free.

* This includes all artists' colors put up in oil in small tubes, excepting white and red lead and oxyd of zinc, (S. S., 2299.)

† Aniline colors for painters' use, composed of aniline and starch, to give body, held dutiable under 1350, Pt. I., as aniline colors, (S. S., 2781, 2811.)

‡ Includes only those "made from the leaf of the palm-tree, the natural stem of the leaf being the handle of the fan, and the leaf being simply bound to prevent cracking and breaking," (S. S., 679, 1497.)

Per ct.

Pamphlets, bound or unbound, (384.) 25
same, if periodicals, (745.) Free.
if received in the mails, under the provisions of postal treaties or conventions, (855 and Pt. I., 2289, S. S., 4465.) Free.
from Canada by mail, (Ibid.) Free.
Pancreatic emulsion, (99, S. S., 3828.) 50
Panel-saws, as hand-saws, (175.) 40
Panoramic views, as "paintings," (470 *a.*, Tr. Reg., p. 579.) 30
Pantaloon stuffs, cotton, as cotton cloth.
Papelon, as melado or concentrated molasses, (*see* "Sugar.")
Paper, albumen-, or photographic, (392 *b.*, S. S., 5302.) 25
all + + +, (392 *b.*) 25
antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and note, (392 *b.*) 25
asbestos, as mf. of asbestos, (S. S., 3438, 3756.) 25
balloons, toys, (425, S. S., 289.) 35
band-cards, printed with lines only for music, (384, S. S., 4991.) 25
blank labels of, (388.) 15
box-, similitude of screen-paper, (392 *a.*, S. S., 5485.) 25
boxes, (390.) 35
"cigarette-," so-called, in sheets and reams, (392 *b.*, S. S., 1799.) 25
cigarette papers, (476 *a.*, S. S., 1732.) 70
cigarettes and cigars, pay same duties as cigars under 245.
clippings, as paper-stock, which see below.
cotton waste for mf. of, (754.) Free.
decalcomaine pictures, (484, S. S., 3832.) 25
demy-, (392 *b.*) 25
drawing-, (392 *b.*) 25
dried pulp, for making, (393.)
elephants, (392 *b.*) 25
engravings on, whether valued as works of art or merely designed for the mf. of other articles, (384, S. S., 3941, 4221, 4432.) 25
envelopes, (391.) 25
fire-board-, (392 *a.*) 25
fish, toys, (425, S. S., 289.) 35
foolscap, (392 *b.*) 25
fulminating caps, (434, S. S., 2342.) 30
gilt-, (392 *b.*) 25
goldbeaters', called "quetsch-papier," (392 *b.*, S. S., 3508.) 25
hangings, (392 *a.*) 25
imperial-, (392 *b.*) 25
labels, blank, (388.) 15
printed or engraved, (384.) 25
letter-, (392 *b.*) 25
lithographic, so-called, sized and glued for printing, (386, S. S., 5015.) 25
lithographic pictures on, (384, S. S., 3941, 4221, 4432.) 25
mfs. of, or of which paper is a comp. mat., + + +, (388.) 15
masks of, for adults, (388, Nov. 2, 1866, Balt.) 15
for children's toys, (425.) 35
music-, printed, with or without lines, (384, S. S., 3503, 4991.) 25
music-, printed with lines *only*, (384, S. S., 4991.) 25
note-, (392 *b.*) 25

Per ct.

Paper (*continued*):
old, fit only for making paper, (754 *a.*) Free.
pasteboard, (388.) 15
patterns, engraved, printed, or lithographed, (384.) 25
photographic, (392 *b.*, S. S., 5302.) 25
pictures on, printed, or engraved, (384, S. S., 3941.) 25
pictures, what dtbl. under 384, (*see* S. S., 4719.)
plate-, (392 *b.*, S. S., 1549.) 25
printed, (384, S. S., 4432.) 25
printing-, sized or glued, suitable only for printing paper, (386.) 20
printing-, unsized, used for books and newspapers exclusively, (387.) 15
pulp, dried-, for making, (393.) 10
screen-, (392 *a.*) 25
shavings, as paper-stock, which see below.
sheathing-, (389.) 10
sized printing-, defined, (S. S., 4455.)
slipper patterns, engraved and printed in colors, as printed matter, (384, S. S., 339.) 25
stock, to wit:
esparto or Spanish grass and other grasses, and pulp of, for the mf. of paper, (691.) Free.
"half-stuff," pulp, (837 *b.*, S. S., 1589.) 20
poplar or other woods for the mf. of, (817.) Free.
all other crude of every description, including all grasses, fibres, rags,* of all kinds other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags, gunny-cloths, old or refuse, to be used in making, and *fit only* to be converted into paper, and unfit for any other mf., (754 *a.*) Free.
toys of, + + +, (425, S. S., 289.) 35
wadding, (388.) 15
waste, for making, (754 *a.*) Free.
woods, for making, (817.) Free.
Papers, cigarette-, as smokers' articles, under 476, (S. S., 1732.) 70
illustrated, printed, (384.) 25
Papier-maché, so-called, but composed of paper and mineral substances, (127, 823, S. S., 5016.) 55
mfs. of, (472, S. S., 1425.) 30
Paraffine, (625.) Free.
Paraguay tea, (837 *b.*, S. S., 3909.) 20
Parallel rules, ivory, (399.) 30
Parasols, silk or alpaca, (491 *b.*) 50
all other, (491 *c.*) 40
Parasol sticks, frames, etc., (*see* "Umbrellas.")
Parchment, (755.) Free.
old MSS. of, fit only for re-mf., (737, S. S., 1654.) Free.
Parchment scroll in ivory case, im. of "antiquity," (399, S. S., 3515.) 30
Parian ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, gilded, or otherwise decorated or ornamented in any manner, (125.) 60
same, plain white, and not ornamented or decorated in any manner, (126.) 55
Paris green, (87.) 25
Paris, plaster of, ground or calcined, (477.) 20
unground, (628.) Free.

* "40 per ct. of woollen rags, in bundles of rags for the mf. of paper, is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry," (S. S., 311.)

Per ct.

Paris (*continued*):
skirtings, wstd. and cotton, as balmoral skirtings under 366, (May 5, 1865, N. Y.) 40 cts. per lb. and 35
white, dry, (45.) ½ ct. per lb.
ground in oil, (45.) 1 ct. per lb.
Parisiennes, silk veil goods, (383.) 50
Parsley seeds, (465, S. S., 1757.) 20
Paste, almond, cosmetic, (99.) 50
anchovy-, (284, S. S., 3492.) 35
aniline or pulp, not dyes, (83 or 837 *b.*) 20
aniline, so-called, but really colors, (82, S. S., 2810.) 35
board, (388.) 15
Brazil, or paste de Brazil, (522.) Free.
compositions of, not set, (420.) 10
same, set as jewelry, (459.) 25
of sulphide of copper, as oxydizing paste, (837 *b.*, S. S., 1863.) 20
oxydizing, (837 *b.*) 20
perfumed, (99.) 50
tooth, (99.) 50
Pastel, or woad, cr., for dyeing, (509.) Free.
Pastels, or colored crayons, (423.) 20
Pastes, medicinal, not proprietary, (93.) 25
proprietary, (99.) 50
toilet preps., (99.) 50
Patent floor-cloth, oil, as other floor oil-cloth, (340.) 40
leather, (461.) 20
medicines and preps., (*see* "Proprietary preps.")
size, (837 *b.*) 20
thread or gill twine, (347, T. R., p. 579.) 25
yellow, (87.) 25
Pattern or show-cards, invoiced, or having mercantile value, are subject to duty, (Dec. 20, 1862, Boston; S. S., 2383, 2600, 3960.)
same, if of no merchantable value, (S. S., 4828.) Free.
Patterns, cotton canvas, emb. with beads, (396, S. S., 3172.) 50
or designs for ladies' garments, of paper (cotton) muslin, (324 *a.*, S. S., 4071.) 35
paper, engraved, printed, or lithographed, (384, S. S., 4230.) 25
slipper cotton, emb. with wstd., as wstd. mfs. under 363, (April 20, 1865, N. Y., S. S., 1942, 2134.)
Pavement blocks, Nicholson and other, as other blocks under 222, (S. S., 343.) 20
Paving stones, unmfd. and undressed, except marble, (487 *a.*)* $1 per ton.
same, hewn, dressed, or polished, (487 *b.*)* 20
split in slabs, rough, and sawed square, etc., (487 *a.*,* S. S., 4178.) $1 per ton.
tile, + + +, (130.) 20
Peanut oil, (92.) 25
Peanuts, or ground-beans, (304, S. S., 1807.) 1 ct. per lb.
boiled in shell in brine, (304, S. S., 3240.) 1 ct. per lb.
shelled, (304.) 1½ ct. per lb.
Pearlash of potassa, or cr. carbonate of potash, (63, S. S., 420, and May 10, 1866, Boston.) 20
same, of soda, (73.) 1½ ct. per lb.

Per ct.

Pearl barley, (261.) ½ ct. per lb.
beads, (396, Dec. 11, 1858, N. Y.) 50
Pearl knife-handles, (486.) 25
mother of, (756.) Free.
mfs. of, + + +, (486.) 25
Pearls, not set, (480, 822.) 10
set, (459.) 25
imported, strung on thread, for use as beads for necklaces without further mf., dtbl. as beads, (396, Dec. 11, 1858, N. Y., and T. R., p. 554, S. S., 2871.) 50
But if so impt. for convenience of transportation, and to be set here, they are dtbl. as "pearls not set," (480, S. S., 3995, Ibid.) 10
composition, set, (459.) 25
imitation or mock, not set, (420.) 10
and pearl-shells, products of American fisheries, (749, S. S., 348.) Free.
Pease, for domestic pps., (286, S. S., 76, 651.) 10
for seed, (465, ibid., and S. S., 1308.) 20
prepared or preserved, (287.) 30
split, (837 *b.*, S. S., 652.) 20
Peat, (837 *a.*, S. S., 1978.) 10
Pebbles for spectacles, Brazil or other, rough, (665.) Free.
glass, mfd., (143.) 45
Pedestals of marble or other material, accompanying statuary, dtbl. as part thereof, (*see* 470 *b.*, and notes to, also, S. S., 693, 944, and 2264.)
other, according to material.
Peel, orange or lemon, candied, as comfits, under 302 *a.*, (S. S., 1370.) 35
not preserved, candied, or otherwise prepared, (751.) Free.
pomegranate, (837 *a.*) 10
Pellitory root, crude, (636.) Free.
not crude, (94.) 10
Peltries, etc., brought into the U. S. by Indians, (*see* 836, and S. S., 2315.)
Pelts, raw, + + +, as "Hides or Skins, raw," (719 *a.*) Free.
Penal duty for undervaluation, (*see* rule, S. S., 3371.)
none for undervaluation of impt. subject only to specific duty, (S. S., 3519.)
importer liable for, (S. S., 3435.)
notice of, by importer after entry, of omissions of dtbl. charges, does not release from, (S. S., 3788.)
not imposed if appraisement irregular, (S. S., 3685.)
Penalty for undervaluation of brandy, (*v.* "Brandy," and note.)
Pencil cases, gold, silver, or other metal, exc. britannia, or gilt, or plated, (216.) 45
plated or gilt, (210.) 35
other, according to material.
points or leads, not in wood, (473 *b.*) 10
Pencils, crayon (so-called) wood filled with chalk, (473 *a.*, S. S., 4265.) 50 cts. per gross and 30
diamond-pointed, for drawing on glass,† (216.) 45
hair, (447, S. S., 3794) 30
lead, not in wood, (473 *a.*) 50 cts. per gross and 30
slate, (131.) 30
covered with wood, (473 *a.*, S. S., 1662.) 50 cts. per gross and 30

* This seems to me to be the proper classification under the changed phraseology of the new law, (487,) which seems to be sufficiently comprehensive to cover all kinds of stone, except marble and the mere rubble or refuse of the quarries.

† *See* note to "Diamonds," page 24 of this Schedule.

Per ct.

Pencils (*continued*):
wood filled with lead, or other materials, (473 *a.*) 50 cts. per gross and 30
Penelopes, blue striped, or cotton canvas, (324 *a.*, S. S., 4377.) 35
Penholders, or parts thereof, (208.) 30
tips, (208.) 30
Penknives, (207 *a.*) 50
blades for, (216, S. S., 1363.) 45
Pen-quills, (768.) Free.
Pens, gold or silver, (216.) 45
metallic, other than gold or silver, (208.) 12 cts. per gross.
Pen-wipers, according to material.
Pepper, all kinds, ground or powdered, (96.) 5 cts. per lb.
unground of all kinds, including "bird," (584, July 11, 1862, Salem.) Free.
dust, (96, 822, April 21, 1866, Boston.) 5 cts. per lb.
Percussion caps, (474, S. S., 2150.) 40
for cartridges, (474, S. S., 2148.) 40
Perfumeries, alcoholic, including cologne water, (100) $2 per gal. and 50
toilet, non-alcoholic, + + +, (99.) 50
Periodicals, (745.) Free.
Permanganate of potassa, (92, S. S., 1545.) 25
Perry, (301.) 20
Persian berries, extract of, (84, S. S., 5529.) 10
Persis, or extract of archill, or cudbear, (529, 550.) Free.
Personal effects, (*see* "Effects" and U. S.)
Peruvian bark, (521.) Free.
Pessaries, rubber, (454.) 25
Pestles, mortar, duty according to material.
Petroleum barrels, (*see* "American.")
oil, crude, (837 *a.*) 10
refined, (837 *b.*) 20
residuum or tar of, (80.) 10
Pewter, mfs., wholly or ptly. of, + + +, (216.) 45
and britannia metal, old, fit only to be remfd., (758.) Free.
Philosophical and scientific apparatus, etc., specially imported, (*see* "Academies" and "Societies.")
apparatus and instruments, (475.) 35
for U. S., provided that the price thereof shall not have included the duty, (645.) Free.
societies, importations, for, (*see* "Societies.")
Phosphate rock-, (215, S. S., 4113.) 20
Phosphates, crude or native, for fertilizing purposes, (626.) Free.
lime, (92.) 25
soda, (92.) 25
Phosphoric acid, (594.) Free.
Phosphorus, (7.) 10 cts. per lb.
Phosphozone, artfl. min. water, (38, S. S., 5513.) 30
Phosphuret of lime, (1412 or 1816.) 20
Photograph albums, of leather and paper, as lr. mfs., + + +, (463, S. S., 1177.) 30
same, unbound, as mfs. of paper, (388, S. S., 1734.) 15
frames, according to material.
Photographic baths and dippers, (143, Feb. 23, 1861, N. Y.) 45
paper, (392 *b.*, S. S., 5302.) 25
pictures or views, + + +, including colored photographs, (837 *b.*, Dec. 16, 1858, N. Y., T. R., p. 580, and S. S., 2641.) 20

Per ct.

Photographic pictures (*continued*):
same, impt. for exhibition, (*see* 832.)
slides, etc., on glass, (143, S. S., 2633.) 45
views on glass, framed in bone, (143, S. S., 2803.) 45
Photographs, all + + +, as similitudes of engravings, (384, S. S., 3211.) 25
not mounted or embossed, (384, S. S., 3211, 2950.) 25
Piano-covers, (*see* "Woollens.")
Piano-fortes, as musical insts., (469.) 25
toy, (425, S. S., 2107.) 35
Piassova, veg. fibre, unmfd., (1816, S. S., 3457.) 10
Pickets or palings, rough or sawed only, (224.) 20
same, finished by planing, etc,, (233.) 35
Pickles and sauces, (284.) 35
Picric and nitro-picric acid, (594.) Free.
Picrotoxine, (93.) 25
Pictorials, illustrated books and papers, (384.) 25
Picture books, movable, (384, March 5, 1864, N. Y.) 25
cards, printed in colors, as engravings, (384, May 17, 1860, Dec. 26, 1862, Boston.) 25
Picture glass, as "Window Glass."
Pictures, obscene or indecent, impt. prohibited, (839-40.)
Piddicks, stripped reed or rattan, for mf. of baskets, coarse brooms, etc., (482, S. S., 5252.) 10
Pig-iron, (145.) $\frac{3}{10}$ of a ct. per lb.
Pilings, consisting of rough logs with bark on, (734, S. S., 901.) Free.
Pills, med. prep., (93.) 25
proprietary prep., (99.) 50
Pimento, ground, (96.) 5 cts. per lb.
unground, (585.) Free.
sticks, no further mfd. than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking canes, (812.) Free.
Pincers, iron, (216.) 45
Pin or needle-cases, according to material.
cushions, according to material.
Pineapples, (704.) Free.
preserved in their own juice and sugar, (302 *a.*, S. S., 1186.) 35
Pineapple slips, for cultivation, (703.) Free.
Pine tree seed kernels, hulled, (837 *b.*, S. S., 3532.) 20
Pink cream, (tartar,) dtbl. as partially refd. argal or tartar, (31, S. S., 3214.) 4 cts. per lb.
Dutch-, (87.) 25
root, cr., (636.) Free.
rose, (87.) 25
saucers, cosmetic, (99.) 50
Pins, solid-head, or other, (209.) 30
gold or silver, if jewelry, (459.) 25
not jewelry, (216.) 45
hair-, bone, horn, or ivory, (399.) 30
gutta-percha, (441.) 35
metal, plated or gilt, (210.) 35
other metal, (216.) 45
shell, (486.) 25
wrist-, or crank-, (*see* "Steel.")
Pipe, cast iron, of all kinds, (156.) 1 ct. per lb.
copper, (186 *d.*) 35
lead-, (190.) 3 cts. per lb.
wrought iron or steel, (170.) 2¼ cts. per lb.
Pipe-blocks, of brier-wood, (234, S. S., 3411.) 20
bowls, fancy, (476 *a.*, S. S., 4711.) 70
Pipe-clay, unwrought, (97.) $1.50 per ton.
Piperine, (93.) 25

Per ct.

Pipe-sockets, (476 *a.*, S. S., 3376.) 70
Pipes and smokers' articles, + + +, (476 *a.*) 70
clay-, cast with ornaments, dtbl. as "common clay-," (476 *b.*, S. S., 3722.) 35
clay-, with quill or bone stems or mouth-pieces, (476 *a.*) 70
common, of clay, (476 *b.*) 35
French clay, (476 *b.*, S. S., 3722.) 35
short-, called "stummels" in German, (476 *a.*, S. S., 4925.) 70
Pistoles, so-called, prep. with sugar, (302 *a.*, S. S., 4793.) 35
Pistols, of all kinds, (202.) 35
Pitch, coal-tar, (81.) 20
Burgundy, (667.) Free.
pine-, (837 *b.*) 20
Pith hats, of pith, silk, paper, etc., (400, S. S., 4874.) 30
Plaids, cotton, as cotton cloth.
Plaits, for bonnets, hats, etc., (448.) 20
Plane-irons, (216.) 45
Planes with irons, (216.) 45
Planking, ship-, (734.) Free.
Planks, (*see* "Wood.")
Plantain bark or grass, Manila hemp, (331.) $25 per ton.
Plantains, (704.) Free.
Plants, cr., used exclusively for dyeing or composing dyes, (509.) Free.
impt. by the department of agriculture or the U. S. Botanical Garden, (761.) Free.
imm. tr. of, (S. S., 3726.)
medicinal, (760.) Free.
of all kinds, + + +, (760.) Free.
tropical and semi-tropical fruit-plants, for propagation or cultivation,* (703.) Free.
Plaques, China, porcelain, parian, bisque, or other earthen substance, painted, gilded, printed, or otherwise decorated or ornamented in any manner, (125, S. S., 5012.) 60
compositions of porcelain and tinsel or foil laid on metallic base or plate, used in the mf. of ornaments for the person, (837 *b.*, July 27, 1860, N. Y.) 20
metal, other than gilt or plated, (216.) 45
Plaster, cracked-rock, (837 *b.*, S. S., 2573,) 20
of Paris, or sulphate of lime, busts and casts, and other mfs. of, not ranking as statuary or works of art, (125.) 60
busts and casts of, specially imported, (*see* "Academies" and "Societies.")
calcined, (477.) 20
ground, (477, S. S., 2159.) 20
†unground, (628.) Free.
or salve, adhesive, med. pr., (93, Sept. 27, 1866, N. Y.) 25
same, if patent or proprietary, (99.) 50
Plasters or salves, medicinal, (93.) 25
proprietary, (99.) 50

Per ct.

Plated articles of all kinds, + + +, (210.) 35
coach and harness furniture, etc., (415.) 35
epaulets, galloons, laces, knots, stars, tassels, and wings, (427.) 25
metal, in sheets or other forms, (210.) 35
molding, (210.) 35
saddlery, (415.) 35
slides, (210.) 35
wares of all kinds, (210.) 35
Plate-paper, (392 *b.*) 25
Plate, gold and silver, (216.) 45
Plates, cast-iron, (157.) 1¼ ct. per lb.
engraved,‡ steel, (199.) 25
same, of other metals, (216.) 45
of wood, (233.) 35
fashion, engraved on steel or on wood, colored, plain, (695, S. S., 785.) Free.
(lithographic,) as printed matter, under 384, (S. S., 1721.) 25
or disks, glass, unwrought, for use in mfg. optical instruments, (708.) Free.
prepared for engravers, copper or steel, (216.) 45
stereotype-, (199.) 25
Platinum, articles made of, + + +, (216.) 45
or platina, unmfd.,⁂ (762, 763.) Free.
vases or retorts, and other apparatus and vessels or parts thereof, for chemical uses, (763.) Free.
Playing cards, (478.) 100
same, ptly. mfd., (478, S. S., 3270.) 100
Pliers, iron, (216.) 45
Plough-planes, with irons, (216.) 45
Ploughs, iron, (216.) 45
brought by immigrants, (*see* "Immigrants' effects.")
Plugs and nipples, for guns, (216.) 45
Plumbago, pure, (764, S. S., 1947.) Free.
same, largely mixed with earth, slate, and shaly substances, (215, S. S., 691.) 20
"blacklead," and other mfd. blocks or preps. of, (837 *b.*, ibid.) 20
blocks of, mixed with other ingredients, (837 *b.*, S. S., 1947.) 20
powdered, (764, S. S., 1627.) Free.
Plumes, ornamental feathers, mfd., (429 *b.*) 50
Plums, dried, (294, S. S., 265, 2670.) 1 ct. per lb.
dried, "prunes commune," (294, S. S., 265, 2670, 3233.) 1 ct. per lb.
green, (704, ibid.) Free.
preserved, (302 *a.*) 35
soaked in brine and dried, (1393, S. S., 3811.) 1 ct. per lb.
Plush, hatters', silk, or silk and cotton, (451.) 25
mohair, or worsted, as mfs. of worsted, + + +, under 363.
silk and cotton, other than hatters', S. ch. val., (383.) 50
wool, as mfs. of wool, + + +, under 362.

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* Not limited to importations of the *same* from tropical or semi-tropical countries, if the characteristics of the plants have not been changed, (S. S., 1746.)

† This does not include "cracked-rock plaster," which see. (S. S., 2573.)

‡ This does not include engravings on iron or steel cylinders for printing calicoes, etc., which are dutiable as mfs. of iron or steel. (S. S., 2092.)

⁂ The provision for exemption from duty of "platina unmanufactured, extends to and comprehends platina imported either in ingots or in the form of sheets, used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; or generally to the substance of platina, in any shape, or form, not constituting an article suitable for use without further manufacture." (T. R., 1857, p. 581, and S. S. 3770.)

Per ct.

Plush (*continued*):
woollen, blankets, or "railway rugs," (362, Dec. 18, 1866, G. W. H. & Co.)
val. not above 80 cts. per lb. 35 cts. per lb. and 35
val. above 80 cts. 35 cts. per lb. and 40
Pocket-books, (410.) 35
Pocket-knife blades, (216, S. S., 1363.) 45
Pocket-knives, (207 *a.*) 50
Podophyllin, (93.) 25
Polishing cloth, a coarse, heavy wln. fabric, used for polishing marble, as mf. of wool, + + +, under 362, (S. S., 3147.)
Polishing powders, of every description, by whatever name known, (479.) 20
stones, (765.) Free.
artificial, (837 *b.*, S. S., 3525.) 20
Polypodium root, crude, (636.) Free.
Pomades and pomatum, (99.) 50
Pomegranate peel, (837 *a.*) 10
Pomegranates, green, (704.) Free.
Ponceau R. R. dye, (82, S. S., 5593.) 35
Pongees, silk, (383.) 50
Poplar and other woods for the mf. of paper, (817.) Free.
Poplins, or Japanese silks, silk and cotton, S. ch. val., (383, S. S., 1851, 1923.) 50
part wool, worsted, or hair, as dress goods for women and children, under 365.
Poppy-heads, cr. dr., (636.) Free.
seeds, (452, S. S., 3451.) ¼ of a ct. per lb.
seed-oil, (580.) Free.
Porcelain earrings and other jewelry, (459.) 25
glass, (143.) 45
slates, (127, S. S., 618.) 55
decorated, (125, ibid.) 60
ware, (*see* "Earthenware," etc.)
Pork, (253.) 1 ct. per lb.
Portable desks, according to mat., (T. R., p. 564.)
Porter, in bottles or jugs, (316.) 35 cts. per gal.
in casks, or other than in bottles or jugs, (316.) 20 cts. per gal.
in casks, no allowance for space occupied by hops, (S. S., 3905.)
add. duty on glass bottles, (133–4–6.)
gauge of, (S. S., 3537, 3564.)
Portraits, painted in oil or water colors, (470 *a.*) 30
painted on porcelain, (470 *a.*, S. S., 3588.) 30
part of household effects, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for other persons or for sale, (622, S. S., 5541.) Free.
printed or engraved, (384.) 25
Portland cement, (44.) 20
Portugal, exportations to, (*see* S. S., 4521.)
Post-horns, (469, S. S., 5217.) 25
Posts, cedar or other wood, round, unmfd., (734, S. S., 841, 1412.) Free.
not round, but unmfd., (234, S. S., 90.) 20
the same, if sawed lumber, (*see* "Lumber.")
iron or steel, or parts or sections of, (178.) 1¼ ct. per lb.
Potash, acetate of, (92.) 25
bicarbonate of, (93, S. S., 4117.) 25
bichromate of, (49.) 3 cts. per lb.
calcined, (*see* "Pearlash.")
carbonate of, cr., or fused, (63, S. S., 4575, 5096.) 20
same, if granulated, purified, and prep. for med. use, (93, S. S., 4575.) 25

Per ct.

Potash (*continued*).
caustic-, (63.) 20
chlorate of, (64.) 3 cts. per lb.
chromate of, (48.) 3 cts. per lb.
chloride of, (93.) 25
hydriodate of, (65.) 50 cts. per lb.
hydrate of, (63, S. S., 3940.) 20
iodate of, (65.) 50 cts. per lb.
iodide of, (65.) 50 cts. per lb.
nitrate of, or saltpetre, cr., (68.) 1 ct. per lb.
refined, (69.) 1½ ct. per lb.
prussiate of, red, (66.) 10 cts. per lb.
yellow, (67.) 5 cts. per lb.
salts of, + + +, (92.) 25
sulphate of, (70.) 20
Potassa, acetate of, (92.) 25
muriate of, (627.) Free.
permanganate of, (92, S. S., 1545.) 25
tartrate of, and of soda, or rochelle salts, (29.) 3 cts. per lb.
Potassium, acetate, (92.) 25
arseniate, (92.) 25
bromide, (93, July 25, 1866, D. & M.) 25
chloride, (93.) 25
citrate, (93.) 25
cyanide, fused, granulated, and purified, (93.) 25
hypophosphate, (92.) 25
iodide, (92.) 25
iodo-hydrargyrate, (92.) 25
oxalate, (92.) 25
phosphate, (92.) 25
salicylate, (92.) 25
sulphate, crystal, or pulv., (92.) 25
sulphite, (92.) 25
sulpho-carbonate, (92.) 25
cyanide, (92.) 25
sulphuret, (92.) 25
tartrate, (92.) 25
Potatoes, seed, or other, (285, S. S., 1803.) 15 cts. per bush.
no warehouse entry of, (S. S., 3184.)
Pouches, chg. tobacco-, rubber and iron, (216, S. S., 4258.) 45
for smokers, leather, (476 *a.*, S. S., 3695, 4383.) 70
Poultry, dressed, (837 *a.*, S. S., 15, 2325.) 10
prep., (283.) 25
Pounce, (837 *b.*) 20
Powdered acorns, (290.) 2 cts. per lb.
Powder, bleaching-, or chloride of lime, (618.) Free.
blue-, cobalt, (50.) 20
brass, (216.) 45
bronze-, (196.) 15
cosmetic-, (99.) 50
curry-, (530.) Free.
finishing-, (430.) 20
fulminating-, (434.) 30
gun-, (439.)
val. not over 20 cts. per lb. 6 cts. per lb.
val. over 20 cts. 10 cts. per lb.
ink-, (456.) 30
insect-, (837 *b.*, S. S., 2364.) 20
iron-, (*see* "Iron.")
puffs, as brushes if mfd. of mat., none of which are dtbl. at over 30 per ct. ad val., (404, 823, S. S., 3028, 3114.) 30
all others are dtbl. at the highest rates at which the comp. parts of ch. val. are chargeable, (823, S. S., 3028, 3114.)

Per ct.

Powders, for the skin, (99.) 50
medicinal, (93.) 25
polishing, of all kinds, (479.) 20
toilet-, or cosmetic-, (99.) 50
Precious stones, of all kinds, not set, (480.) 10
set, (459.) 25
imitations, not set, (420.) 10
same, not set, of round or oval shapes, perforated, (396, S. S., 3135.) 50
set, (459, S. S., 150.) 25
Precipitate, red, (93.) 25
Preparations, alcoholic compounds, + + +, on the alcohol contained therein, (103.) $2 per gal. and 25
alcoholic, medicinal, (*see* below, "medicinal," etc.)
alcoholic perfumery, (100.) $2 per gal. and 50
alkalies and alkaloids, and distilled, essential, expressed, or rendered oils, and all combinations of any of them, (92.) 25
anatomical, skeletons and other, (787.) Free.
chalk-, all + + +, (46.) 20
chemical-, including all chemical compounds and salts, by whatever name known, and + + +, (92.) 25
coal-tar-, other than colors or dyes, + + +, (83.) 20
cosmetic-, + + +, (99.) 50
meats and fish, + + +, (283.) 25
medicinal-, alcoholic, all + + +, and known as
essences,
ethers,
extracts,
medicated wines,
mixtures,
spirits, and
tinctures, (118.) 50 cts. per lb.
medicinal-, non-alcoholic, all + + +, and known as,
cerates,
conserves,
decoctions,
emulsions,
extracts, (solid and fluid,)
infusions,
juices,
liniments,
lozenges,
mixtures,
mucilages,
ointments,
oleo-resins,
pills,
plasters,
powders,
resins,
sirups,
suppositories,
vinegars, and
waters, (93.) 25
medicinal-, materials for the mf. of, (*see* "Materials.")
medicinal-, provisions for examination and appraisement of, (*see* Pt. I., 1895 to 1900.)
oils, distilled, essential, expressed, or rendered, alkalies, and alkaloids, and all combinations of any of them, (92.) 25
or compounds of which distilled spirits are a component part of ch. val., + + +, must

Per ct.

Preparations (*continued*):
pay a duty not less than that imposed upon distilled spirits, (312.)
opium, + + +, (*see* "Opium.") $10 per lb.
philosophical-, and scientific-, sp. impt. in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary pps. or encouragement of the fine arts, and not intended for sale, (759.) Free.
proprietary, to wit:
all anodynes,
bitters,
compositions,
cordials,
cosmetics,
drops,
essences,
liniments,
lozenges,
oils,
ointments,
pastes,
pills,
plasters,
powders,
salves,
sirups,
spirits,
tonics,
troches,
waters, *and all other*, recommended to the public as *proprietary articles*, or prepared according to some private formula as remedies or specifics for any disease or diseases or affections whatever, affecting the human or animal body, (99.) 50
scientific-, (*see* above, "philosophical," etc.)
toilet-, all whatever, used as applications to the hair, mouth, teeth, or skin, + + +, (99.) 50
vegetables of all kinds, prepared or preserved, + + +, (287.) 30
Prepared clay, for papermakers' use, and resembling kaolin, (98 *b.*, July 9, 1863, Boston.) $3 per ton.
same, of different colors, resembling and used for same pps. as French chalk, (46, 822, S. S., 1389.) 20
fish, game, meats, and poultry, (283, S. S., 2356.) 25
Presents, articles impt. as, other than such as are expressly exempted by law from duty, are liable to duty, (T. R., p. 600; *see* also Regs. 1874, Art. 337, as to entries of, when not over $200.)
works of art impt. expressly for presentation to national institutions or any state, or to any municipal or religious corporation or society, (819 *b.*) Free.
Preserved fruits or sweetmeats, (302 *a.*) 35
ginger, (302 *a.*) 35
milk, (276.) 20
Preserves, glass bottles or jars filled with, dtbl. under 133, 134, or 136, according to description of.
Pressing boards, mfs. of wood, + + +, (233.) 35
Prices current and returns of invoices, (S. S., 3856.)
Printed matter, (*see* rulings, S. S., 3941, 4221, 4719, 4767, 4945, 5485.)

Per ct.

Printed matter (*continued*):
*all + + +, (384, S. S., 1898, 3941.) 25
books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster-General, (Pt. I., 2289.)
other than books received in the mails, from foreign countries, under the provisions of postal treaties or conventions, (855, and Pt. I., 2289–90, S. S., 4465, 4945.) Free.
"Printed matter" within the intendment of this act (March 3, 1879, relating to postal matters,) is defined to be the reproduction upon paper, by any process except that of hand-writing, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence, (Pt. I., 2290; for further information as to postal acts, *see* post, Part IV., pp. 81 to 87.)
Printed merino, as dress goods, under 365.
pictures on cards joined by narrow strips of cotton goods, (384, S. S., 4744.) 25
sheets for books, unbound, *not free* under former laws, (S. S., 3715.)
Printer's ink, (456.) 30
Printing-machines, endless-belts or felts for, (379.) 20 cts. per lb. and 30
Prints or engravings, bound or not, (384.) 25
Prisms, (143.) 45
Products of the U. S., exported and brought back, (*see* "American.")
Prohibited importations, (839 to 844.)
Professional books, implements, and instruments of persons arriving in the U. S., (661, 815.) Free.
Proforma invoice entry, additional duty of 20 per cent. on, under 1862, Pt. I., (S. S., 4149.)
Proprietary articles or preparations, (*see* "Preparations.")
Propylamin, (92.) 25
Protest and appeal, (*see* provision for, Pt. I., 1893–4.)
not required in damage cases, (S. S., 3551.)
time of, (*see* S. S., 3730, 4079.)
Protractors, ivory, (399.) 30
Prunella, as worsteds, under 363.
Prunes, (294.) 1 ct. per lb.
"Prunes commune," dried plums, (294, S. S., 265, 2670, 3233.) 1 ct. per lb.
†preserved, (302 *a.*) 35
so-called, prep. with sugar, (302 *a.*, S. S., 4793.) 35
"Prune wine for fining liquors," so styled, (837 *b.*, S. S., 721.) 20
Prussian blue, (87.) 25
Prussiate of potash, red, (66.) 10 cts. per lb.
yellow, (67.) 5 cts. per lb.
Pulley-pattern, iron, if to be used exclusively as a model to mold from, (743, April 1, 1857, Cape Vincent.) Free.

Per ct.

Pulleys, brass, or iron, (216.) 45
copper, (216.) 45
wood, (233.) 35
Pulp, dried, for papermakers' use, (393, S. S., 2428.) 10
of wood, dried in sheets, (393, S. S., 1053.) 10
rag-, in sheets or boards, as mfs. of paper. + + +, (388, T. R., p. 581.) 15
of grasses, for the mf. of paper, (691, June 17, 1863, Boston.) Free.
Pulu, a fibre used for beds, etc., (766, April 5, 1858, San Francisco.) Free.
Pulverized wool waste, flocks, or shoddy, (361, L. *v.* M., 3 Bl. C. C., p. 125; also, T. R., p. 567.) 10 cts. per lb.
Pulvis antimonialis, (92.) 25
Pumice and pumice-stones, or bricks, (767, S. S., 1517.) Free.
Pumpkins, (286.) 10
Pumps, stomach-, and other, according to mat.
Punches, shoe-, or other, part steel, (216.) 45
Purple brown, (87.) 25
Purple tin liquor, (837 *b.*) 20
Purses, according to material, (T. R., p. 581.)
Putty, (45.) 1 ct. per lb.
knives, (216.) 45
Pyrites, burnt-, dross or residuum from, (144 *a.*) 75 cts. per ton.
or native sulphuret of iron, (*see* "Iron ore.")
Pyrogallic acid, (594.) Free.
Pyroligneous acid, not over 1.047 sp. grav., (12.) 2 cts. per lb.
same, over 1.047 sp. grav., (12.) 10 cts. per lb.
Pyroxoline, or gun-cotton, all compounds of, by whatever name known, (105.) 50 cts. per lb.
same, rolled or in sheets, but not made up into articles. 60 cts. per lb.
same, in finished, or partly finished articles. 60 cts. per lb. and 25

Q.

QUADRANT FRAMES, brass, (216.) 45
Quadrants, brass, (475.) 35
Quality binding, mf. of, worsted, which see.
Quassia woods, crude drug, (636.) Free.
not crude, (94.) 10
Queensware, (*see* "Earthenware.")
Quercitron, extract of black-oak bark, (837 *b.*, S. S., 4816.) 20
"Quetsch-papier," goldbeaters' paper, (392 *b.*, S. S., 3508.) 25
Quick grass root, crude, (636, Aug. 21, 1858, N. Y.) Free.
not crude, (94.) 10
Quicksilver, (211.) 10
Quilla bark, (521.) Free.
Quills, prepared or not, (768.) Free.
toothpicks of, (837 *b.*) 20
Quill-strippings, (837 *a.*, S. S., 4705.) 10
Quiltings, or bed-quilts, cotton, (324.) 35
Quince-seed, (465, S. S., 4385.) 20
Quinces, in natural condition, (704.) Free.
preserved, (302 *a.*) 35

* This, according to the decision of the Supreme Court, in the case of Arthur *v.* Moller, "includes most of the forms of figures, or characters, or representations, colored or uncolored, that may be impressed on a yielding surface, and it is not necessary that the character produced should be letters, or numerals, or the result of types or stereotypes, or be reading matter." (S. S., 3941.)

† Prunes preserved by extracting the pit, filling its cavity with sugar, and then exposing the fruit to a gentle heat, so that the sugar melts, permeates the substance, and preserves the fruit, classified as preserved fruit, duty 35 per cent. ad val., under 302 *a.*, (S. S., 2654.)

Per ct.

Quinia, acetate, arsenite, bromide, citrate, ferrocyanate, hypophosphite, iodide, muriate, phosphate, salicylate, tannate, valerianate, and all other salts of, (629.) Free.
amorphous, (629, T. R., p. 553.) Free.
and iron, citrate of, (93.) 25
with strychnine, (93.) 25
Quinidia, (93.) 25
sulphate of, (93.) 25
Quinoiline, or "Chinoidine," (93, S. S., 2603.) 25
Quoits, (685.) Free.

R.

RABBITS, living, (252.) 20
Racing trophies, cups, etc., dtbl., (S. S., 4225.)
Racket balls, wln. and lr., (363, S. S., 3921.)
val. not over 80 cts. per lb. 35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
Radix or angelica root, cr., (636.) Free.
not cr., (94.) 10
rhei, or rhubarb, cr., (636.) Free.
not cr., (94.) 10
Rafts of logs, (734, Jan. 19, 1871, Cape Vincent, May 9, 1871, D. A. N.) Free.
Rag pulp, in sheets or boards, as mfs. of paper, + + +, under 388, (T. R., p. 581.) 15
Rags, all, of whatever material, + + +, (481.) 10
mixed, not paper stock, dtbl., (S. S., 3535.)
of all kinds other than wool, to be used in the mf. of paper and fit for no other mf., (754.) Free.
woollen, (361.) 10 cts. per lb.
wool and others mixed, (1161, S. S., 4098.) 12 cts. per lb.
same, separable (*see* ruling, S. S., 4098.)
Rail-ends, steel, selected, or re-sawn into short bars, as steel-bars under 177, (S. S., 4273.)
Railroad cars, repairs of, (*see* "Cars.")
cars, built in Canada and brought to the U. S., to be used only in the *through business* between Canada and the U. S., internationally, (S. S., 347.) Free.
chairs, iron or steel, (160, 822, S. S., 274.) 1¼ ct. per lb.
iron, partially or wholly worn, (*see* 1984, Pt. I.; and Circular, March 27, 1861; also Tr. Regs., 1874, Art. 737.)
iron, ptly. worn, impt. for repair or re-mf., may be exported with drawback in quantity less than *entire* impt., (S. S., 3885.)
*ties of wood, (769, S. S., 1209.) Free.
Rails, old iron, fit only for re-mf., (145, S. S., 4262.) $\frac{7}{10}$ of a cent per lb.
steel or iron, weighing *not* over 25 lbs. per yd., (149.)
tee, (T) $\frac{8}{10}$ of 1 ct. per lb.
flat. $\frac{8}{10}$ of 1 ct. per lb.
Railway bars, iron, weighing over 25 lbs. to the yd., (146.) $\frac{7}{10}$ of a ct. per lb.
steel or part steel, weighing over 25 lbs. to the yd., (147.) $17 per ton.
fish-plates or splice-bars, of iron or steel, (160.) 1¼ ct. per lb.
rugs, or plush woollen blankets, dtbl. as mfs. of wool, + +, under 362, (*see* "Blankets.")

Per ct.

Railway (*continued*):
tires, locomotive-, car-, and other, or parts thereof, iron or steel, wholly or ptly. mfd., (179 *a.*) 2½ cts. per lb.
steel wheels and steel-tired wheels for railway pps., wholly or ptly. finished, (179 *a.*) 2½ cts. per lb.
steel or iron ingots, cogged ingots, blooms or blanks for above tires and wheels, without regard to the degree of mf., (179 *b.*) 2 cts. per lb.
Raisins, all, (300.) 2 cts. per lb.
Ramie, all mfs., + + +, (351.) 35
or China grass thread on spools, (351, S. S., 3621.) 35
Rancou, roncou, or rocoa, and all extracts of, (499.) Free.
Rapeseed, (452.) ¼ of a ct. per lb.
oils, (28.) 10 cts. per gal.
Rapiers and rapier blades, (207 *b.*) 35
Raspberries, (704.) Free.
Raspberry, oil or essence of, (114.) $2.50 per lb.
vinegar, as raspberry- or fruit-juice, (301, May 31, 1867, Galveston.) 20
Ras cornu cervi, (837 b.) 20
Rasps, (*see* "Files.")
Ratafia, (313.) $2 per pf. gal.
in bottles. 3 cts. additional on each bottle.
Rates of duty, additions to, defined, (Oct. 18, 1851, Norfolk, T. D., 14.)
Rattan-piddicks, (482, S. S., 5252.) 10
Rattans and reeds, mfd., but not made up into completed articles, (482.) 10
unmfd., (770.) Free.
Rattles, children's, silver or other, as toys, under 425, (S. S., 1346.) 35
Ravens duck, linen, (334.) 35
Raw or unmfd. articles, + + +, (837 *a.*) 10
Raw-hide lariats, (718, S. S., 4751.) Free.
Razor cases, leather, (463.) 30
paper-, (388.) 15
strops, wood and leather, (463.) 30
wood, (233.) 35
Razors, (207 *a.*, Feb. 13, 1865, San Francisco.) 50
Ready-made clothing, all kinds, + + +, wholly or ptly. of wool, wstd., or hair, except knit goods, (366.) 40 cts. per lb. and 35
to wit, cloaks and other outside garments for ladies and children, wholly or ptly. of wool, wstd., hair, (not knit,) (367.) 45 cts. per lb. and 40
other, according to material.
Reaping hooks, (216.) 45
Reappraisements, delivery of goods pending, (S. S., 3663, 4459.)
collector's decision on disagreement, (S. S., 3840.)
on collector's order, (S. S., 3809.)
Red beets, essence of, (*see* "Liquors.")
chromate of potash, (48.) 3 cts. per lb.
Red-cross, Cliffstone, Paris white, dry, (45, S. S., 5374.) 1 ct. per lb.
Red lead, (58.) 3 cts. per lb.
liquor, acetate of alumina, (92.) 25
or cr. tartar, (519.) Free.
precipitate, (92.) 25

* This does not include long timber, used as sleepers in railroad bridges, which is dtbl., (S. S., 2673.)

Per ct.

Red sanders or sandal-wood, (818.) Free.
wood, cr., (636.) Free.
ground, (94.) 10
Reductions of value after entry, (S. S., 3196.)
Reed-piddicks, (482, S. S., 5252.) 10
Reeds, bamboo, not further mfd. than cut into suitable lengths for canes, or for umbrella, parasol, sunshade, or walking-sticks, (646.) Free.
mfd., but not made up into completed articles, (482.) 10
unmfd., (770.) Free.
rough and uncleaned, cut in short pieces without further mf., (1725, S. S., 4949.) Free.
weavers'-, (263.) 35
Regalia, according to material.
for churches, distinguished from that owned by priests, (S. S., 3859.)
sp. impt., (*see* "Special Importations" and "Societies.")
Regauging of liquors for export, (*see* Reg., S. S., 3605.)
Regulation to facilitate payment of duties, (*v.* S. S., 3830.)
Regulus of antimony, (195.) 10

Re-importations:

bags, other than of American mf., in which grain shall have been actually exp. from the U. S., may be rtd. empty to the U. S., free of duty, under regs. to be prescribed by the Secretary of the Treasury, (Pt. I., 2184; T. I., 649.)
barrels of American mf., exp. filled with domestic petroleum, and rtd. empty, under such regs. as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty, (648 *a.*) Free.
articles the growth, produce, and mf. of the U. S., when rtd. in the same condition as exp., (649 *a.*) Free.
casks, barrels, carboys, bags, and other vessels of American mf., exp. filled with American products, or exp. empty and rtd. filled with foreign products, including shooks when rtd. as barrels or boxes, (649 *b.*) Free.
but proof of the identity of such articles shall be made under regs. to be prescribed by the Secretary of the Treasury, (649 *c.*)
and if any of such articles are subject to internal tax at the time of expt., such tax shall be proved to have been paid before expt. and not refunded, (649 *d.*)
identification of, (*v.* S. S., 3314.)
dutiable merchandise is liable to duty on each reimportation, (Rgs., 1874, Art. 467, and S. S., 2246, 2815, 3010.)
this rule extends to dtbl. importations exp. for repairs, and re-imported, and imposes duty on the entire val., including repairs, (S. S., 2081, 2631.)
of exported U. S. products, on which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, a duty equal to

Per ct.

Re-importations (continued):
the tax imposed by the internal revenue laws upon such articles shall be paid, (826.)
Reindeer skins, dressed, (461.) 20
tongues, (837 *b.*) 20
Religious societies, sp. impts. for, (*see* "Societies," and "Special Importations.")
Renaissance period, majolica plates of this period or the 16th century are not properly "antiquities," entitled to free entry, but are dtbl. as earthenware, (S. S., 3110.)
Rendered oils, + + +, (92.) 25
Rennets, raw or prep., (518.) Free.
Repairs, machinery impt. for, under regs., (831.) Free.
on American registered vessels in England not dtbl. under 2040, Pt. I., (S. S., 3379.)
of U. S. vessels and railroad cars, (*see* "Vessels" and "Cars.")
Reps, cotton and wstd., emb., same as wstd. mfs. under 363, (April 20, 1865, N. Y.)
plain and fancy, wstd., wholly or ptly. as wstds. under 363, (S. S., 1835.)
silk, (383.) 50
Residuum from burnt pyrites, (144 *a.*) 75 cts. per ton.
of petroleum or kerosene oil, (81.) 20
Resin or rosin, (837 *b.*) 20
of scammony, (93.) 25
jalap, (93.) 25
nux vomica, (93.) 25
Resins, cr., + + +, (837 *a.*) 10
medicinal-, + + +, (93.) 25
gum, + + +, cr., (636.) Free.
not cr., (94.) 10
oleo-, (93.) 25
Resorcine, med. (93.) 25
Resorcin, red J., (82.) 35
Reticules, according to material.
Retorts, gas-, stone or earthen, (124.) 25
platinum or parts thereof for chemical uses, (763.) Free.
Revere stripes, cotton, (324 *a.*) 35
Rhubarb, cr., (636.) Free.
not cr., (94.) 10
Ribbons, according to material.
Rice, cleaned, (270, S. S., 2026.) 2¼ cts. per lb.
uncleaned, (270.) 1½ ct. per lb.
flour, (272.) 20
meal, (272.) 20
hulled, not fully cleaned, dtbl. as uncleaned, (270, S. S., 3137.) 1½ ct. per lb.
powder, so-called, as starch, (269, S. S., 3385.) 2½ cts. per lb.
root for mf. of brooms, (837 *a.*, S. S., 2764.) 10
Rifles, (202.) 25
"Rimmel's Extract," alcoholic perfumery, (100.) $2 per gal. and 50
Ringlets, human hair ch val., (442.) 35
Rings, all which are jewelry, (459.) 25
human hair ch. val., (442.) 35
plated, for saddlery, (415.) 35
all other, according to comp. materials.
Rivets, iron or steel, (164.) 2½ cts. per lb.
of any other metal, (216.) 45
Rivet-wire rods, round, in coils and loops, not lighter than No. 5, w. g., val. at 3½ cts. per lb., (180 *a.*) $\frac{8}{10}$ of a ct. per lb.

Per ct.

Robe patterns, according to comp. materials.
Robes a quille Coburg,* made up, according to materials.
Robes, bear-skin, sleigh-, made up or ptly. made up, (435, S. S., 3351.) 30
dressed skins, not made up, (450, Ibid.) 20
buffalo-, dressed, but not made up, (450, 461, 822, Jan. 28, 1862, Sept. 28, 1863 Pembina, S. S., 3351.) 20
wholly or ptly. made up, (435, S. S., 3351.) 30
goat-skin carriage-, (435, S. S., 3702, 5844.) 30
lap-, linen, with wstd. strips, dtbl. under 363, as mfs. ptly. of wstd., + + +, (S. S., 2374.)
other according to material.
Robinson's corn solvent pencils, (99, S. S., 4693.) 50
"Patent Groats," (99.) 50
Rochelle salts, or tartrate of soda and potassa, (29.) 3 cts. per lb.
Rockingham eathenware, (*see* "Earthenware.")
Rock moss, cr., (509.) Free.
oil, cr., (837 *a.*) 10
phosphate, (215, S, S., 4113.) 20
same, for fertilizing, containing 90 per ct. or over of pure phosphate of lime, (626, S. S., 4611.) Free.
salt, as other salt, (June 12, 1863, N. Y.)
Rocoa, roncou, rocou, or Orleans, and all extracts of, (499.) Free.
Rods, copper-, iron-, or steel-, (*see* those items.)
stair-, gilt or plated metal, (210.) 35
of any other metal, (216.) 45
Roller cloth, wstd., for paper machines, as wstd. fabrics, (363, Aug. 3, 1867, F. B. & Co.)
Rollers of wood, (233, Tr. Reg., p. 592.) 35
Roman cement, (44.) 20
vitriol, sulphate of copper, (51.) 3 cts. per lb.
Roncou, (*see* "Rocoa," above.)
Roofing and patent asphalted felt, (837 *b.*, T. R., p. 567, April 1, 1858, Circ.) 20
slates, (132.) 25
tiles, (130.) 20
tin, (*see* "Tin.")
Root, arrow-, (644.) Free.
Hawaiian, (*see* "Hawaiian," etc.)
chicory-, all, (288.) 2 cts. per lb.
dandelion-, (290.) 2 cts. per lb.
flour, (772.) Free.
ginger-, ground or powdered, (96.) 5 cts. per lb.
unground, (536.) Free.
flour, so-called, but found to be starch, (269, S. S., 3385.) 2½ cts. per lb.
licorice, unground, (544.) Free.
Roots, bulbous, not med, + + +, (405.) 20
impt. by Department of Agriculture, or the U. S. Botanical Garden, (762.) Free.
hop-, for cultivation, (721.) Free.
med., not edible, crude, (636.) Free.
not crude, (94.) 10
Rope, bale, of hemp, as mfs. of hemp, (350, April 21, 1858, N. Y.) 35
ends, to be used in making paper, and fit for no other mf., (754.) Free.

Per ct.

Rope (*continued*):
of cocoanut hulls, coir, grass, or bark, as cordage untarred, under 346. 3½ cts. per lb.
of raw-hides, cut into strips, (718.) Free.
tarred and untarred, (*see* "Cordage.")
waste, fit only for making paper, and to be used only for that purpose, (754.) Free.
wire, (*see* "Wire.")
Rosaries, beads and metal, (396, 822, Feb. 1, 1865, B. Bros., S. S., 5079.) 50
Rose, dry color, aniline dye, (82, S. S., 5561.) 35
leaves, crude, (636.) Free.
pink, (87.) 25
water, (99.) 50
wood, (818.) Free.
mfs. of, (232.) 35
Roses, conserve of, (302, S. S., 4339.) 35
ottar of, (553.) Free.
Rosin, or resin, (837 *b.*) 20
"Rosolic acid," *so styled*, or aurine, (594, S. S., 4514.) Free.
Rosolio, a cordial, (313.) $2 per proof gal.
in bottles. 3 cts. in addition on each bottle.
Rottenstone, (773.) Free.
Roucou, (*see* "Rocoa," above.)
Rouge, (99.) 50
Rubber balls, hollow-, toys, (425, S. S., 5442.) 35
tennis-balls, (454, S. S., 5442.) 25
Rubies, not set, (480.) 10
set, (459.) 25
Rubrum bark, acer., (521.) Free.
Ruby powder, (82, S. S., 2635.) 35
Rugs, cotton, for bed coverings, (324 *a.*) 35
dressed goat-skin, (378 *c.*, S. S., 2825.) 40
goat-skin, entered as "carriage-robes," dtbl. under 378 *c.*, (S. S. 5484.) 40
hearth and floor, (*see* "Carpets.")
horse, of linen, (334.) 35
other, (*see* "Carpets.")
travelling, wholly or partly of wool, as mfs. of W., + + +, under 362, (Sept. 21, 1859, N. Y.)
Turkey woollen, (378 *c.*, S. S., 2836.) 40
Rules, bone or ivory, (399.) 30
brass, (216.) 45
copper ch. val., (216.) 45
gilt or plated metal, (210.) 35
gutta-percha, (441.) 35
silver, or German-silver, (216.) 45
wood, (233.) 35
and brass, brass ch. val., (216.) 45
Rum, (311 *a.*) $2 per proof gal.
bay-, distilled or compounded, (315.) $1 per gal. of 1st proof, and in same proportion for greater strength.
bay-, essence or oil of, (25.) $2.50 per lb.
cherry, a cordial, dtbl. under 313.
essence or oil of, (115.) 50 cts. per oz.
Russia hemp, unmfd., (331.) $25 per ton.
sheetings, (349.) 35
sheet-iron, (*see* "Iron mfs.")
Rust of iron or steel, no allowance for damage from, (184.)
Rye, per bush. of 56 lbs., (260 and Pt. I., 1881.) 10 cts. per bush.

* As to "Coburg robes a quille," composed of worsted with a narrow strip of cotton velvet loosely attached by a thread and imported in pieces of a proper size for ladies' dresses, the Department held, "that the two fabrics thus loosely attached, ought not, with a view to the assessment of duty, to be regarded as a single article, but that each of the component fabrics should bear its proper duty according to its classification in the tariff," (Dec. 16, 1858, N. Y.)

Per ct.

Rye (*continued*):
flour, (267.) ½ ct. per lb.
shorts, (267, S. S., 677.) ½ ct. per lb.

S.

SABRES and sabre-blades, (207 *b.*) 35
Sacking linen, as linens, which see.
Sacks, boxes, crates, and coverings of any kind, excepting bottles, jars, and other vessels of glass, containing goods, paying an ad valorem duty, and formerly subject to the same rate of duty on their value as the goods they contained, provided they were of the character of the coverings in which such goods were usually imported, (Secs. 2907–8, Rev. Stats.,) are no longer subject to duty as such, (847.)
Provided, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the *bona fide* transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same, (848.)
Saddle-hooks, German-silver, silver, or other metal, as saddlery, (415.) 35
Saddlery, all + + +, (415.) 35
old, not free under 662 and 815 *a.*, as personal or household effects, (S. S., 4145.)
Saddles, (415.) 35
Saddle-trees, iron ch. val., (415.) 35
wood ch. val., (415.) 35
Sad irons, cast-iron, (157.) 1¼ ct. per lb.
Saffron and safflower, and extract of, (586.) Free.
Saffron-cake, (586.) Free.
Sago, sago crude, and sago flour, (774.) Free.
imitations, commercially known as, (774, S. S., 4443.) Free.
Saigon cassia, unground, (524, S. S., 4039.) Free.
Sail canvas, (348.) 30
duck, (348.) 30
needles, (206.) 25
Sal acetosella, (92, August 27, 1857, Philadelphia.) 25
Salad oil, (92.) 25
Sal ammoniac, (35.) 10
diuretic, (92.) 25
prunella, (92.) 25
soda, (72.) ¼ of a ct. per lb.
tartar, (63.) 20
Salep, or saloup, (587.) Free.
Saleratus, (73.) 1½ ct. per lb.
Salicine, med. prep., (554, T. R., p. 582.) Free.
Salicylate of sodium, (93, S. S., 3395.) 25
"Salicylate soude," so-called, but known as "Schlumberger French crystallized salicylates," in bulk or not, (99, S. S., 4809.) 50
Salicylic acid, (594, S. S., 3704, 5524.) Free.
Salmon, dried or smoked, (280.) 50 cts. per 100 lbs.
pickled, (279.) 1 ct. per lb.
prepared or preserved, except in oil, (283.) 25
preserved in oil, (282.) 30
Sal nitre, saltpetre, which see below.
Salt cake, sulphate of soda known as, crude or refined, (75.) 20
in bags, sacks, barrels, or other packages, (383 *a.*) 12 cts. per 100 lbs.
in bulk, (383 *b.*) 8 cts. per 100 lbs.
mineral or rock, as other salt, (June 12, 1863, N. Y.)
fees for weighing, (*see* S. S., 5140, 5157.)
for curing fish and meats, *see* notes below.*
jars of brown eathenware containing, are dtbl. as such, (S. S., 1777.)
waste, (92, S. S., 3874.) 25
Saltpetre, crude, (68.) 1 ct. per lb.
refined and partly refined, (69.) 1½ ct. per lb.
Salt-sacking of twilled jute, dtbl. under 342, as bagging, which see, (S. S., 1736.)
Salts and compounds, chemical, *all*, by whatever name known, + + +, (92.) 25
aniline, (605.) Free.
black, of crude potash, (605, S. S., 1381.) Free.
other than above, (837 *b.*, S. S., 2729.) 20
so-called, but further refined, and assimilating to cr. carb. of potash, (63, S. S., 5354.) 20
brown, (92.) 25
dung, (*see* "Dung salt.")
epsom, (62) ¼ ct. per lb.
Glauber, (75.) 20
of iodine, (92.) 25
morphia, all, (123.) $1 per oz.
quinia, (629.) Free.
Rochelle, or tartrate of potassa and soda, (29.) 3 cts. per lb.
Salves, not proprietary, (93.) 25
proprietary or toilet, (99.) 50
in bulk, (99, S. S., 4835.) 50
Samples† and pattern-cards, without commercial value, (S. S., 4828, and T. D., 5.) Free.
covers in book-form, containing samples of textile fabrics are dtbl., (S. S., 3781.)
of wine and spirits, when of commercial value, are dtbl., (S. S., 3777.)
Sampling of sugar for drawback, (*see* S. S., 3879.)
Sand, (837 *a.*) 10
crucibles, (124, S. S., 3845.) 25
for mf. of glass, cr. min. sub., (215, S. S., 3880.) 20
Sandal wood, (818.) Free.

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* "Exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars." (483 *c.*)
"Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted." (483 *d.*, etc.)

† "Pieces of cloth, edgings, textile fabrics, bound or unbound, cards containing buttons of various patterns, *single* gloves or stockings, and representatives of other classes of goods which are obviously intended *for use merely as samples* by which to sell the class of goods which they represent, are to be regarded as having no commercial value, and are therefore free of duty. The question whether a charge is made for samples in any given case by the parties furnishing them does not determine their classification, but their size character, and condition as imported."
"Samples imported in quantities intended to be sold to jobbers or other dealers constitute an article of merchandise, and the rule herein prescribed will not be considered applicable; but the articles will be charged with their appropriate rate of duty, according to the class of goods to which they belong." (S. S., 4828.)

Per ct.

Sandarac gum, cr., (636.) Free.
not cr., (94.) 10
Sand, French, cr. min. sub., (215, April 27, 1858, N. Y.) 20
Sandstone and sandstones, hewn, dressed, or polished, (487 *b.*) 20
unmfd. or undressed, (487 *a.*) $1 per ton.
Santonine, (111.) $3 per lb.
Sarcocolla gum, cr., (636.) Free.
not cr., (94.) 10
Sarcophagus, red granite, (487 *b.*, S. S., 10.) 20
Sardels, small eviscerated fish, in brine in kegs, as sardines, under 281 *b* ,(S. S., 1481.) 40
Sardines and anchovies, in tin boxes, as follows: (281; *see* also, "Cans.")
whole boxes, of not over 5 inches long, 4 wide, and 3½ deep. 10 cts. each.
half-boxes, of not over 5 inches long, 4 wide, and 1⅝ deep. 5 cts. each.
quarter-boxes. of not over 4¾ inches long, 3½ wide, and 1¼ deep. 2½ cts. each.
the same, in any other form, (281 *b.*) 60
Sarsaparilla, cr. drug, (636.) Free.
Sash-stock, pine, (224, 822, S. S., 4958.) 20
Sassafras bark and root, cr., (636.) Free.
oil of, (92.) 25
Satins, cotton, as cotton cloth, (S. S., 3889.)
silk ch. val., (383.) 50
other, according to material.
Satteens or sattines, cotton, as cotton cloth, (S. S., 3889.)
silk and cotton, S. ch. val., (383.) 50
other, according to material.
Satin-white, (87.) 25
Satin-wood, mfs. of, (232.) 35
unmfd., (818.) Free.
Saucepans, iron, cast, (157.) 1¼ ct. per lb.
iron, coated, tinned, or glazed, (201.) 3 cts. per lb.
other, according to material.
Sauces of all kinds, (284.) 35
Sauer-kraut, (775.) Free.
Sausages, Bologna, (656.) Free.
German, (656, S. S., 2220.) Free.
other, (283.) 25
Sausage-skins, (776.) Free.
Saw-blades or saw-blanks, (*see* "Steel.")
Saw-dust, mahogany, impt. solely for dyeing or tanning, (1580, Jan. 28, 1867, N. Y.) Free.
other than for dyeing or tanning, (837 *a.*, S. S., 4899.) 10
logs, (734.) Free.
Saw-plates, circular, of steel, (177 *b.* and *c.*):
if valued 4 cts. or less per lb. 1 ct. per lb. and 45
if valued above 4, and not above 7 cts. 3 cts. per lb.
if valued above 7, and not above 10 cts. 3¾ cts. per lb.
if valued above 10 cts. 4¼ cts. per lb.
plates, other than above, (*see* "Steel.")
Saws, all + + +, (175.) 40

Per ct.

Saws (*continued*):
back-, (175.) 40
circular, (174, March, 1871, N. Y.) 30
cross-cut, (172.) 8 cts. per lin. ft.
drag-, not over 9 inches wide, (173.) 10 cts. per lin. ft.
over 9 inches wide, (173.) 15 cts. per lin. ft.
hand-, (175.) 40
mill- and pit-, not over 9 inches wide, (173.) 10 cts. per lin. ft.
over 9 inches wide, (173.) 15 cts. per lin. ft.
Scaglioli tops for tables and other furniture, (484.) 35
Scales and scale-beams, according to materials.
Scammony, or resin of, cr., (636.) Free.
prep. for med. uses, (93.) 25
Scantling, sawed only, (*see* "Lumber.")
Scarfs, mfd. several in a piece, but separated before importation, as wearing apparel, (Maillard *v.* Lawrence, 16 How., 251.)
silk, or silk ch. val., (383, S. S., 4418.) 50
wholly or ptly. of wool, wstd., or hair, other than knit, (366.) 40 cts. per lb. and 35
Schedule E., when act of March 3, 1883, took effect as to, (856.)
Schools, common glass bottles for, dtbl., (S. S., 3044.)
slates for, *not* free, (S. S., 3082.)
Schools, sp. impt. for, (*see* "Academies" and "Special Importations.")
Scientific apparatus, instruments, and preps. sp. impt., (*see* "Academies" and "Special Importations.")
Scientific institutions and societies, sp. impts. for, (*see* "Special Importations.")
Scilla, or squills, cr., (636.) Free.
Scissors, (197.) 35
surgical, (216, S. S., 4758.) 45
Scoop nets, cotton, (324.) 35
flax, (336.) 40
Scotch bagging, double-warp, of jute. not fit for use in bagging cotton, (342, S. S., 1690; *see* also S. S., 1656.) 40
woollen caps, (366, Oct. 14, 1865, S. & T.) 40 cts. per lb. and 35
Scrap-iron, cast-, or wrought-,* (145.) $\frac{3}{10}$ of a ct. per lb.
lead, old, fit only to be re-mfd., (189.) 2 cts. per lb.
leather, old, (516.) Free.
silk, (*see* "Silk.")
steel,* (145.) $\frac{3}{10}$ of a ct. per lb.
Scraps or clippings of brass, (187.) 1½ ct. per lb.
copper, old or new, (186 *b.*) 3 cts. per lb.
Dutch-metal, (187.) 1½ ct. per lb.
Scratch-brushes of brass or other metal, (404, S. S., 5519.) 30
Screen paper, (391.) 25
plates, used in mfg. paper, may be imported for repair as machinery, under 831, (S. S., 3780.)
for culm and slack, rule as to, (S. S., 3952.)
made of portions of carpets or carpetings, are

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* "Nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that *has been in actual use* and is fit only to be remanufactured," (145.)

Under a like provision of the late laws the Department ruled that "pieces, punchings, and clippings of boiler-plates and sheet-iron, which, although fit for remanufacture only, have, however, never been in actual use prior to the importation," were dutiable "as iron in forms less finished than iron in bars, and more advanced than pig-iron," under the provision reproduced in the present law, (148 *c.*,) "that all iron in slabs, blooms, loops, *or other forms* less finished than iron in bars and more advanced than pig-iron, except castings, shall be rated as iron in bars and pay duty accordingly."

Per ct.

Screen (*continued*):
subject to the rates of duty imposed on like carpets or carpetings, (378 *b.*)
fire-, and all other textile-, not portions of carpets or carpetings, (378 *c.*) 40
riddle-, or sieve-, according to material, (*see* "Wire mfs.")
Screws, wood, (181.)
2 inches long or over, 6 cts. per lb.
1 inch, and under 2 inches long. 8 cts. per lb.
over ½ inch, and under 1 inch. 10 cts. per lb.
not over ½ inch long. 12 cts per lb.
metal, other than above, if gilt or plated, (210.) 35
not gilt or plated, (216.) 45
of whatever material, if finished indispensable parts of musical instruments, (469, S. S., 4153.) 25
wooden-, not parts of musical instruments, (233.) 35
other than above, according to material.
Screw-wire-rods in coils or loops, not lighter than No. 5, wire-gauge, valued at not over 3½ cts. per lb., (180 *a.*) $\frac{6}{10}$ of a ct. per lb.
Sculpture, if statuary, (470 *a.*) 30
specimens of, specially imported, (*see* "Academies," and "Special importations.")
Scythes, (216.) 45
Sealing, cording and, (*see* S. S., 3092–3.)
wax, (485.) 20
Seal oil, (92.) 20
skin, mohair coating, cotton, worsted, and mohair, as worsted fabrics, under 363, (June 5, 1857, N. Y.)
skins, dressed, (461.) 20
Searches and seizures, as to obscene and immoral impts., (841.)
Sea-root, unmfd.. (837 *a.*, S. S., 2793.) 10
shells, unmfd., (780.) Free.
stores, (*see* Pt. I., 1829 to 1832, also, 2037 to 2039, and T. D., 9.)
weed, + +, (777.) Free.
weeds, used for beds or mattresses, (744.) Free.
"Sea-tangle tents," so-called, mfs. of sea-weed, (837 *b.*, S. S., 4635.) 20
Seating, hair-, (446.) 30 cts. per sq. yd.
Seed-cane and seeds for Department of Agriculture, or U. S. Botanical Garden, (761.) Free.
lac, (541.) Free.
Seeds, agricultural, all + + +, (760.) Free.
all + + +, (760.) Free.
anise, (760.) Free.
star, (760.) Free.
annotto, (760.) Free.
aromatic, med. not edible, cr. and + + +, (636.) Free.
same, not altogether cr. and + + +, (94.) 10
beet, not sugar-, (465, S. S., 1790.) 20
canary, (760.) Free.
caraway, or carui, (636 or 640.) Free.
cardamom, crude, (636.) Free.
castor or castor beans, per bush. of 50 lbs.,* (16.) 50 cts. per bush.
celery, (465, S. S., 1757, 1812, 1903.) 20
chia, (760.) Free.
conium cicuta, or hemlock, crude, (636.) Free.
coriander, crude, (636.) Free.
cotton, for planting, (760.) Free.
cummin, crude, (636.) Free.

Per ct.

Seeds, fennel, crude, (636.) Free.
fenugreek, crude, (636.) Free.
flax or lin., per bus. of 56 lbs., (466.) 20 cts. per bush.
flower, all + + +, (465.) 20
for Department of Agriculture, or U. S. Botanical Garden, (761.) Free.
for mfg. pps., + + +, (760.) Free.
garden, + + +, (465.) 20
hemp, (452.) ¼ of a ct. per lb.
horticultural, + + +, (465.) 20
jute, (760, S. S., 1629.) Free.
medicinal, all + + +, crude, (636.) Free.
not cr., (94.) 10
moon-, (452, S. S., 3451.) ¼ of a ct. per lb.
of morbid growth, not edible, + + +, crude, (636.) Free.
not crude, (94.) 10
oil seeds of like character with hemp and rape, excepting flax or linseed, (452.) ¼ of a ct. per lb.
mustard, brown and white, (760.) Free.
of forest trees, (760.) Free.
parsley, (465, S. S., 1757.) 20
poppy, as oil seeds, under 452. ¼ of a ct. per lb.
rape, (452.) ¼ of a ct. per lb.
sesame, or sesamum, (760.) Free.
sugar beet, (778.) Free.
cane, (760.) Free.
Segars, (*see* "Cigars.")
Seidlitz mixture, (29, 822.) 3 cts. per lb.
powders, (93.) 25
Seines, (347.) 25
Seine-twine, 347.) 25
Seizures and forfeitures, (841, 5, and 6.)
Selep or Saloup, (587.) Free.
Seltzer bottles, gl. and met., (216, S. S., 4985.) 45
water, artificial min. water. (38, S. S., 5325.) 30
bottles containing, pay add'l duty, under 133, 134, and 136, according to description.)
Seminaries, special impts. for, (*see* "Academies.")
Seneca root, crude, (636.) Free.
Senegal gum, crude, (636). Free.
Senna, in leaves, (636.) Free.
Sepia, cuttle-fish bone, (686.) Free.
Serges, mohair or worsted, as worsteds, under 363.
Sesame, or sesamum seed, (760.) Free.
Sewing-machines, (216.) 45
needles for, (205.) 35
Sewing needles, (206.) 25
silk, in the gum, (381.) 30
purified, (383.) 50
of spun silk, as distinguished from "Cordonnet," (383, S. S., 3900.) 50
Sextants, brass, (216.) 45
glass and metal, only 5 per cent. glass, (216, 823, S. S., 1606.) 45
Shaddocks, in natural condition, (704.) Free.
Shale, anthracite and bituminous, per ton of 28 bushels, 80 pounds to the bushel, (417 *a.*, S. S., 5308.) 75 cts. per ton.
illuminating oil distilled from, (81.) 20
Shark skins, (779.) Free.
Shavings, to be used in making paper and fit only for that use and for no other mf., (754.) Free.
Shawls, all, (excepting linen, silk, and wool,)

* Tare allowed for the weight of the pods, (S. S., 582.)

Per ct.

Shawls (*continued*):
even when mfd. several in a piece, but separated before importation, were, *under former laws**, dutiable as wearing apparel, (Maillard *v.* Lawrence, 16 How., 251.)
broché, (367, S. S., 2838.) 45 cts. per lb. and 40
camel's hair, cashmere, or India, (367, S. S., 1535.) 45 cts. per lb. and 40
cotton, (324 *a.*) 35
with woollen or worsted fringe, (367, S. S., 2678, 2694.) 45 cts. per lb. and 40
lace-, (*see* "Laces," and notes to same.)
merino, (367, S. S., 2997.) 45 cts. per lb. and 40
Shetland worsted, (367, May 1, 1867, C. K.) 45 cts. per lb. and 40
of wool, knit, and commercially known as "woollen shawls," are dtbl. as such. under 362, (S. S., 5243, 5256,) to wit:
val. not above 80 cts. per lb. 35 cts. per lb. and 35
val. above 80 cts. 35 cts. per lb. and 40
wool, worsted, and silk, embroidered, (367, Jan. 28, 1862, N. Y., and Maillard *v.* Lawrence, 16 How., 251., S. S., 2821.) 45 cts. per lb. and 40
silk, (383.) 50
woollen, (362.):
val. not over 80 cts. per lb. 35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
worsted, alpaca, or goat hair, not knit goods, (367, S. S., 5273.) 45 cts. per lb. and 40
worsted lace, dtbl. under 367, (S. S., 1855, 1871.) 45 cts. per lb. and 40
Shears, cloth-, (197.) 35
horse, slightly curved scissors, (197, S. S., 3195.) 35
sheep, hedge, and garden, (216, March 30, 1865, Boston.) 45
Sheathing-felt, adhesive, for sheathing vessels, (696.) Free.
metal, or yellow metal,† not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets, 48 inches long and 14 inches wide, and weighing from 14 to 34 oz. per sq. ft., (194.) 35
old, and fit only for remf., (215, S. S., 4144.) 20
old brass, fit only for remf., (187, S. S., 712.) 1½ ct. per lb.
stripped from Amer. vsl. repairing at U. S. port, not an impt., (S. S., 4135.)
same, taken from a foreign vsl., in a free port, and brought to the U. S. in that vsl., is dtbl., although such metal was of domestic mf., (S. S., 1783.)
paper, (389.) 10
Sheep, American, exp. shorn, and returned bearing fleeces, (S. S., 2492.) Free.
casings, mfd., for sausage casings, (776.) Free.
living, (252.) 20
shears, (*see above*, "Shears.")
skin boas, as wool clothing, (367, Oct. 5, 1871, N. Y.) 45 cts. per lb. and 40

Per ct.

Sheep-skins, dressed, with wool on, intended for use in the mf. of other articles, (461, S. S., 2269, 2584.) 20
same, finished for use as mats or rugs, (378 *c.*) 40
same, "hair sheep-skins," so-called, being raw pelts of sheep recently sheared, and wool of no commercial value, (719, S. S., 4069.) Free.
same, tanned for morocco, but unfinished, (462, S. S., 3671.) 10
same, from Hawaiia, with wool on, wool dtbl., (S. S., 3414.)
same, raw, with wool on, (*see* "Wools on the skin.")
without the wool, pickled, (719, S. S., 3070.) Free.
Sheet-brass, (216.) 45
copper, (186 *d.*) 35
iron or steel, (*see* those titles.)
iron or steel, corrugated or crimped, (153 *b.*,) 1¼ ct. per lb.
lead, (190.) 3 cts. per lb.
music, printed, as printed matter, under 384.
rubber, (*see* "India-rubber.")
Sheetings, flax or hemp, Russian and other, brown or white, (349.) 35
Sheets, willow-, for making hats, bonnets, or hoods, (448.) 20
Shellac gum, crude, (636.) Free.
varnish, (119, S. S., 5300.) 40
(*But see title* "*Varnishes.*"
Shell and bead bracelets, (396, 822, S. S., 4878.) 50
baskets, (486.) 25
boxes, and all similar articles, by whatever name known, + + +, (410.) 35
combs, (419.) 30
fish, (783.) Free.
gold-, or gold-saucers, for painting, (216.) 45
mfs., + + +, (486., S. S., 2896.) 25
silver-, for painting, (216.) 45
tortoise and other, unmfd., (809.) Free.
Shells, imported as merchandise, and that have undergone any process of mf. by polishing, cutting, or acids, (486, Aug. 28, 1861, R. W., S. S., 2896, 3813.) 35
of every description, unmfd., including those only cleansed and polished with acids, (780, S. S., 1090, 3339, 3343.) Free.
ornamental and fancy, engraved, carved, printed, etc., except jewelry, (486, Oct. 6, 1857, N. Y.) 25
thin clippings of, called snail pearl, aurora pearl, etc., prepared for use in inlaid work, (486, S. S., 1108, 4428.) 25
whole or parts, mfd., of every description, + + +, (486, S. S., 4428.) 25
Shingle-bolts, (781.) Free.
Shingles, (226.) 35 cts. per M.
under ordinary size, not dtbl. by measurement, (S. S., 3699.)

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* Paragraph 367 of the present law, providing specifically for "cloaks, dolmans, jackets, talmas, ulsters, *or other outside garments* for ladies' and childrens' wear, ... composed wholly or in part of wool or worsted, the hair of the alpaca, goat, or other animals (except knit goods)," seems to me clearly to include *shawls* of these materials, especially under the above cited decision in Maillard *v.* Lawrence, classifying shawls as wearing apparel, (excepting only those wholly of wool, or commercially known as "woollen shawls," specifically provided for by 372.)

Referring to the case of Friedman *v.* Arthur, the Department, (S. S., 5117,) says: "The principle established by the decision in this case is that shawls made partly of wool, and partly of worsted, or other materials, but of which wool is the component of chief value, or which were known, commercially, as woollen shawls, when the act of 1867 was passed, are to be classified as woollen shawls."

† For the drawback on certain, *see* Pt. I., 2182, and *see*, also, the provisions of the same as to yellow sheathing metal of which copper is chief value.

Per ct.

Shingles (*continued*):
sawed with planed edges, mfd. in N. Brunswick from Maine timber, not free under 829–830, (S. S., 3790.)
Shipbuilding materials remaining in bonded w. h. over one year, and withdrawn under 834 or 835, are not liable to the adl. duty of 10 per cent. imposed by Pt. I., 1932, (S. S., 3045.)
materials, withdrawals of, under 834–5, (*see* Regs. for, S. S., 1152, 1621, 1635, and 1637.)
Ship-chronometers, or parts thereof, (413.) 10
equipments and repairs, (*see* 834 and 835; also, title "Vessels.")
Ship-knees, dressed, (734, S. S., 3602.) Free.
Ship-materials, imported in bond, (*see* special provisions for, 834–5; *see*, also, title "Special importations.")
Shipment of diseased cattle prohibited, (S. S., 3867.)
date of, defined, (S. S., 2155, 2184.)
port of. The port or place in Canada where merchandise is laden on the railway car in which it arrives in the U. S., is to be considered as the port or place of shipment. (S. S., 3465.)
Ship- or boat-knees, as "Ship-timber," (734.) Free.
Ship-planking, (734.) Free.
defined, (S. S., 4012, 4346.)
or planks, including "wales," "thickstuff," "bottom-planks," etc., (734, S. S., 3602.) Free.
planks, with squared edges, (734, S. S., 4347.) Free.
pumps, imported for repair of importing vessels under 835, (S. S., 1682.) Free.
spy-glasses or telescopes, at the highest rates to which the comp. mat. of ch. val. is liable, (823, July 7, 1865, Boston.)
Ships, wrought-iron, and iron and steel forgings for, (*see* "Iron" and "Steel.")
Ship-timber,* (734, S. S., 3602.) Free.
Shirt-bosoms, linen-, not tamboured or embroidered, and requiring to be sewed in shirt to fit for use, (336, May 18, 1859, N. Y.) 40
Shirt-fronts, linen, embroidered, (337, S. S., 1288.) 30
Shirtings, cotton, as cotton cloth.
flannel-, fulled, (*see* "Flannel.")
linen-, (334.) 35
Shirts, knit, or made on knitting frames or machines, if cotton, (*see* "Cottons.")
same, wool, worsted, or hair, (*see* "Knit goods," or "Worsted.")
other ready-made, wholly or partly of wool, worsted, or hair, (366.) 40 cts. per lb. and 35
silk, (383.) 50
all other, according to material.
Shoddy, woollen. 10 cts. per lb.
Shoe-binding, cotton, (324 *a*.) 35
flax, (336.) 40
hemp, (350.) 35
silk, (383.) 50
wool, worsted, or hair, (368.) 30 cts. per lb. and 50

Per ct.

Shoe buckles, or other fastenings for shoes, or bootees, gilt or plated, (210.) 35
of any other metal, (216, S. S., 3667.) 45
cloths, dtbl. according to material.
horns, (399.) 30
knives, (197.) 35
lacets, or lacings, cotton, (324 *a*.) 35
silk and metal, S. ch. val., (383.) 50
patterns of bronzed leather, cut in form for upper part of shoe, and embroidered in silk, *S. not ch. val.*, (463, T. R., p. 583.) 30
pinchers or pincers, of case-hardened iron, (216, S. S., 788.) 45
thread, (336.) 40
vamps, mfs. of leather, (463, S. S., 5026.) 30
Shoes, arctic, so-called, of rubber and wool, as wearing apparel under 367, (S. S., 1530.) 45 cts. per lb. and 40
felt leather, part wool, as wearing apparel, (367, Oct. 21, 1864, N. Y.) 45 cts. per lb. and 40
horse-, mule-, or ox-, wrought-iron or steel, (162.) 2 cts. per lb.
India-rubber, (455.) 25
lasting or prunella, (366.) 40 cts. per lb. and 35
leather, (463.) 30
leather and calf-hair felt, (367, S. S., 3011, 3393.) 45 cts. per lb. and 40
Nankin or nankeen uppers, (463.) 30
silk comp. ch. val., (383.) 50
wholly or ptly. of wool, not "outside garments," (366, Dec. 15, 1866, S. & Bros.) 40 cts. per lb. and 35
Shoe-shank steel, as steel in sheets, (S. S., 4556.)
slides, of chilled iron, (216, S. S., 4470.) 45
Shooks, packing-box and sugar-box, of wood, + + +, (231.) 30
other, of wood, (233, S. S., 578; but see also, S. S., 3694.) 35
domestic, returned as barrels or boxes filled with foreign products under regs., (649 *a*.) Free.
Shot, lead-, (190.) 3 cts. per lb.
Shot-bags and shot-belts, leather, (463.) 30
Shot-gun barrels, forged and rough-bored, (204.) 10
Shot-guns, all sporting breech-loading, (203.) 35
Shovels, fire-, brass or iron, (216.) 45
steel, or part steel, (216.) 45
with tongs and pokers, same as above.
laborers', iron, with or without handles, (216.) 45
steel, or part steel, (216.) 45
Showbills, lithographic, and other printed, (384.) 25
Show-cards, printed, (384.) 25
Shrimps, or other shellfish, (783.) Free.
Shrubs, + + +, (760.) Free.
for department of Agriculture, or U. S. Botanical garden, (761.) Free.
Shumac, (*see* "Sumac.")
Shuttlecocks and battledores, wood and leather, (463, S. S., 2842.) 30
if toys for children, (425.) 35
Sickles, (216.) 45

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* "Such timber *only* as is evidently to be used for the frame or keel of a vessel, or its masts or spars, is entitled to free entry under the provision of 734 for "ship-timber." Boards and planks used in finishing a vessel are not comprehended under such provision, and are consequently liable to duty." (S. S., 1343,)
The provisions for the free entry of *ship-timber*, in 734, and for *lumber and timber*, in 834, are not inconsistent. Ship-timber includes only such timber as is evidently to be used as above-stated, and is absolutely free on importation, while under 834 the articles specified therein, which include not only *ship-timber*, but *all lumber and timber*, are free only when used in the construction of vessels for foreign trade. (S. S., 1655.)
"Ship-timber squared" was held to be free under 734. (S. S., 3602.)

	Per ct.
Side-arms, (207 *b.*)	35
Sienna and sienna earths, (89.)	
dry, whether natural or burnt.	½ ct. per lb.
ground in oil.	1½ ct. per lb.
Siemens-Martin process, metal mfd. by, (*see* "Metal.")	
Sieves, hair and wood, (233.)	35
wire and wood, (216; but see also 182 *c.*)	45
Silesias, or twilled cottons, as cotton cloth.	
Silicate of soda, (76.)	½ ct. per lb.
Silicates, alkaline-, (76.)	½ ct. per lb.
soluble-, (89, S. S., 3644.)	25
Silk* aerophanes, veil-goods, (383.)	50
all goods, wares, and merchandise, + + +, made of silk, or of which silk is the comp. mat. of ch. val., (383.)	50
apparel, wearing-, (383.)	50
aprons, (383.)	50
bags, (383.)	50
bands, (383.)	50
barbe noires of black silk lace, ready for use, as clothing, (383, S. S., 1581.)	50
beaded trimmings, S. ch. val., (383.)	50
beads ch. val., (396.)	50
bindings, (383.)	50
bobbins, (383.)	50
bolting-cloths, (657.)	
bonnets, (400.)	30
boots or bootees, (383.)	50
bouquet-holders, (383, S. S., 5128.)	50
boxes, fancy, (383.)	50
braids, (383.)	50
button cloths, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, (382.)	10
buttons, (383.)	50
caps, similitudes of hats or hoods, (400.)	30
other than above, (383.)	50
card cases and similar articles, (410.)	35
chamberg blanche, (383. Jan. 19, 1867. Feb. 16, 1867, A. T. S. & Co.)	50
cloaks, (383.)	50
clothing, (383.)	50
carded, (380.)	50 cts. per lb.
cocoons, (785.)	Free.
combed, (380.)	50 cts. per lb.
cordonnet of spun silk for mf. of fringes, etc., (383, S. S., 3798.)	50
cordonnet of spun silk, fit for sewing, as sewing silk, (383, S. S., 3900.)	50
cords, and cords and tassels, (383.)	50
corsets, (324 *b.*)	35
crapes, (383.)	50
crape veils, (383.)	50
cravats, (383.)	50
Donna Maria, (383.)	50
drawers, (383.)	50
dress goods, (383.)	50
Silk embroideries, (383.)	50
fabrics, + + +, (383.)	50
fans, (428.)	35
floss-, in the gum, (381.)	30
purified or dyed, (383.)	50
galloons, (383.)	50
gimps, (383.)	50
gloves, (383.)	50
grenadines, all, (383.)	50
handkerchiefs, (383.)	50
hats, (400.)	30
head or hair nets, (383.)	50
hoods, (400.)	30
hose, (383.)	50
in bond, cannot be withdrawn for dyeing, (S. S., 3187.)	
in the gum, not more advanced than singles, tram, or organzine, (381, S. S., 4047.)	30
knit-goods, (383.)	50
lace parasol covers, (383, S. S., 807.)	50
shawls or points, (383, Feb. 27, 1867, E. S. J. & Co.)	50
laces, (383.)	50
mfs., + + +, (383.)	50
mitts, (383.)	50
mixed articles or goods, or mfs. from two or more materials, + + +, are dtbl. at the highest rates at which the comp. mat. of ch. val. may be chargeable,† (823.)	
neck-ties, (383.)	50
nets and netting, (383.)	50
oil-cloth, (383.)	50
organzine in the gum, (381.)	30
cleansed of the gum, (383, S. S., 4047.)	50
ornaments for head-dresses, (383.)	50
parasols, (491 *b.*)	50
partially mfd. from cocoons or from waste silk, and not further advanced or mfd. than carded or combed silk, (380.)	50 cts. per lb.
piece-, (383.)	50
plush, (383.)	50
hatters', composed of silk or of silk and cotton, (451.)	25
old or refuse, to be used in making paper, and fit for no other mf., (754.)	Free.
points. (*See* above "Silk lace shawls.")	
rags, new pieces or scraps, which can be used as button stuff or for other pps. without remf., (383, S. S., 3311.)	50
rags, old or refuse, other than above, and fit only for remf., + + +, (481.)	10
raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in mf. in any way, (784.)	Free.
raw, re-reeled in a country other than that of production, or if, in the process of re-reeling in the country of production, it is made to assimilate to the condition of what is com-	

* "The act of March 3, 1883, has the effect of repealing all previous enactments imposing rates of duty on silk and manufactures thereof." (S. S., 5676.)

† Under this provision mixed fabrics or manufactures of silk and other materials, not specifically enumerated in the tariff act, would seem to be dutiable, (if silk is not the component material of chief value,) at the highest rates to which articles of the same or similar class or description made wholly of the material of chief value, would be liable, under the provisions for goods of *that* material. Thus, if the article should be a cloth of silk and cotton, cotton chief value, and the specific rates for countable cottons should be the highest rates on like cotton cloths, it would be dutiable as a countable cotton cloth. If, on the other hand, it should be thread, hosiery, clothing, embroidery, or other article provided for in paragraphs 318, 322, 323, 324, 325, and 326, it should be classified under the special provisions for cotton goods of like class or character. This provision does not apply to articles which are specifically enumerated and provided for, made of two or more materials, even if the materials are not named.

	Per ct.
Silk (*continued*):	
monly known as "single," or any further advanced condition, is subject to duty as thrown silk in the gum not further advanced than singles, etc., under 381, (March 28, 1866, N. Y., and June 19, 1866, B. H. & Son.)	30
raw, "Taysaam re-reeled,"* (451, Oct. 23, 1857, N. Y.)	Free.
reps., (383.)	50
ribbons, (383.)	50
"bozeaux," or round-cord or cotton-edge, (383, S. S., 1510.)	50
faille, 383. April, 21, 1870, N. Y.)	50
scarfs, (383.)	50
scraps, for use as button stuffs, (383, S. S., 3311.)	50
for other uses, (383.)	50
serges, (383.)	50
sewing-, in the gum, (381.)	30
purified or dyed, (383.)	50
of spun silk, (383, S. S., 3900.)	50
shades, (491 *b*.)	50
shawls, (383, S. S., 2747.)	50
shirts, knit-, or other, (383.)	50
shoes, (383.)	50
singles, (381.)	30
slippers, (383.)	50
spun-, (381.)	30
stockings, (383.)	50
strings for musical insts., (469, S. S., 4453.)	25
strips or scraps, fit for use in making neckties, bows, buttons, etc., (383, S. S., 611, 3311.)	50
sun-shades, (491 *b*.)	50
thread in skeins, for embroidering, (381, S. S., 2004, 2050, 2827.)	30
threads, purified or dyed, (381.)	30
thrown-, in the gum, not more advanced than singles, tram, or organzine, (381.)	30
tram, (381.)	30
trimmings, (383.)	50
twist, in the gum, (381.)	30
or cordonnet, purified or dyed, (383, S. S., 2773, 2827.)	50
or cordonnet of spun silk, fit for sewing, as sewing silk purified, (383, S. S., 3900.)	50
same, weighted for fringes, tassels, etc., (383, S. S., 3798.)	50
or other mfs. of cloth woven or made in patpatterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, (382, S. S., 3311.)	10
umbrellas, (491 *b*.)	50
veil goods,† (383, S. S., 1268, 1943.)	50
veils and veiling, (383.)	50
velvet ribbons, (383.)	50
velvets, (383.)	50
vestings, (383.)	50
violin strings, (469.)	25
warps, (381.)	30
waste, (785, S. S., 3971.)	Free,
from pierced cocoons, (785, S. S., 3752.)	Free.
wearing apparel, (383.)	50
webbing, (495, S. S., 4220.)	35
wormgut, (714.)	Free.
Silk worms' eggs, (786.)	Free.
yarns, of every description, purified or dyed, (381.)	30
Specified mixed manufactures, in part of, to wit:	
and cotton beaded gimps, beads ch. val., (396, S. S., 4583.)	50
same, S. ch. val., (383, S. S., 4375.)	50
C. ch. val., (324 *a*.)	35
cloths, C. ch. val., (*see* note to above item of "Silk mixed fabrics.")	
laces, S. ch. val., (383, S. S., 4146.)	50
mufflers, S. ch. val., (383, S. S., 2559.)	50
poplins, S. ch. val., (383, S. S., 1854, 1923.)	50
seersucker cloths, S. ch. val., (383, S. S., 636.)	50
tapestries, S. ch. val., (383, S. S., 3125.)	50
velvet, S., ch. val., (383.)	50
and metal braids, metal ch. val., (216, S. S., 4227.)	45
and metal pocket-books, (410.)	35
and rubber elastic, spun-, S. ch. val., (383, S. S., 4408.)	50
and rubber pouches, for holding chewing tobacco, S. not ch. val., (453, S. S., 4922.)	30
and rubber pouches for holding smoking tobacco, (476 *a*.)	70
and wood dress ornaments, S. ch. val., (383, Oct., 18, 1864, Bost.)	50
boots, bootees, shoes, and slippers, S, ch. val., (383, Jan. 25, 1844, Oct. 21, 1864, N. Y.; June 13, 1871, San Francisco.)	50
buttons, S. ch. val., (383.)	50
cotton, and ramie fabrics, S. ch. val., (383, S. S., 4218.)	50
elastics, S., rubber, and C., S. ch. val., (383, S. S., 3306.)	50
fausse glacé, silk, metal and cotton, silk not ch. val., (216.)	45
head-nets with rubber cord, (383.)	50
Japanese poplins, S. and C., S. ch. val., (383, S. S., 1851, 1923.)	50
lacets, silk and metal, S., ch. val., (383.)	50
plaited or patent gloves, S. and C., C. ch. val., (324 *a*., S. S., 3690.)	35
plaited shirts and drawers, C. ch. val., (324 *a*., S. S., 3771.)	35
serges, slight admixture of cotton, (383, S. S., 1829.)	50
slipper patterns of cotton velvet, emb. with silk floss, S. ch. val., (383.)	50
stoles and crosses, silk and metal emb., S. ch. val., (383, S. S., 2851.)	50
velvet bags or reticules, with metal clasps, S. ch. val., (410, S. S., 2885.)	35
wearing apparel of every description, (except knit goods,) in part of wool, wstd., or hair is not classifiable under the silk schedule even when silk is the comp. mat. of ch. val., nor are any of the goods composed in part of wool, wstd., or hair, and specified in paragraphs 364 and 368, so classifiable.	
Silos, weight of, allowed as tare on sheet zinc in them, (S. S., 4112.)	

* This was raw silk "in the same state in which it came from the cocoon, having merely been transferred by reeling from the larger reel in which it was taken from the cocoon to a reel of smaller dimensions to adapt the skeins thus produced to the reels in use in many manufactories in this country, (Oct. 23, 1857, N. Y.)

† Including Parisiennes, acrophanes, Donna Maria, gaze crêpe Anglais, crêpe crêpe, crêpe de Chambord, grenadines, crêpe turquoise crêpe imperatrice, rolled and folded crêpes, etc., etc.

Per ct.

Silver, articles, mfs. and wares, wholly or partly of, whether wholly or partly mfd., + + +, (216.) 45
bromide of, (92.) 25
bullion, (666.) Free.
cabinets of coins, or medals of, (669.) Free.
chloride of, (92.) 25
coins, (678.) Free.
cyanite of, (92.) 25
embroideries, (216.) 45
epaulets, galloons, laces, knots, stars, tassels, and wings of, (427.) 25
foil, (216, S. S., 267.) 45
galeries, (216, S. S., 4204.) 45
galloons, (427.) 25
German, unmfd., (185.) 25
iodide of, (92.) 25
jewelry, (459.) 25
knots, (427.) 25
laces, (427.) 25
leaf, per package of 500 leaves, (212.) 75 cts. per pack.
medals, (740.) Free.
nitrate of, in crystals or fused, (92.) 25
old and unfit for use without remf., as bullion, (666, T. R., p. 601. Free.
ore, (752.) Free.
oxide of, (92.) 25
plated coach and saddlery furnishings, (415.) 35
metal, (210.) 35
wares and articles of all kinds, (210.) 35
rattles for children, (425.) 35
shell, or saucers for painting, (216, May, 1872.) 45
stars, (427.) 25
statue, not the work of a professional artist, (216, S. S., 1876.) 45
sweepings, (798.) Free.
tassels, (427.) 25
toys, (425.) 35
watches, watch-cases, parts of watches and watch-materials, (494.) 25
wings of, (427.) 25
wire, (216.) 45
Silvered glass, (*see* "Glass.")
wire, (210.) 35
Similitude clauses, or paragraphs 822 and 822 *b.*, cannot be applied so as to remove an article from the dutiable list to the free list, (S. S., 3199.)
Similitudes, non-enumerated, to enumerated *dutiable* articles, how classified (822 and 822 *b.*, and notes to same.) *See.* also, decision, April 24, 1858, N. Y.: to enumerated *free* articles, to wit:
non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which *no dutiable materials* are used,* (825.) Free.
Sinews, glue-stock, (511, S. S., 1371.) Free.
Singing-birds, (653.) Free.

Per ct.

Sirups, cane-, or beet-juice, (*see* "Sugar.")
fruit, as fruit-juice, (301, S. S., 1868.) 20
medicinal, (93.) 25
proprietary, (99.) 50
sugar, (*see* "Sugar sirup," etc.)
Sisal grass, (333 *b.*) $15 per ton.
mfs., + + +, (351.) 35
Size gold, (711.) Free.
Sizing, horn-pith-, (837 *b.*, S. S., 4750.) 20
other, as glue, (1.) 20
Skates, (216.) 45
Skeletons, and other preparations of anatomy, (787.) Free.
the same, artificial or imitations, are dtbl. according to mat, (S. S., 3831.)
Skelp, iron, sheared or rolled in grooves, (150 *a.*) 1¼ ct. per lb.
Skins, alpaca-, Angora-goat, and sheep-, *raw*, with wool on: the wool is subject to the same rates as other wools of like description. (360; *see* "Wools.")
the same, raw, without the wool, (719 *a.* and *b.*) Free.
dry, salted, or pickled, (788.) Free.
all other than above, and including them without the wool, raw, dried, salted, or pickled, but unmfd., (706, 719, 788.) Free.
asses-, dressed and finished, (461.) 20
raw, unmfd., (719 *c.*) Free.
tanned for upper leather, (461.) 20
bear, dressed and made up, or ptly. made up into robes or other articles, as mfs. of fur, (435, S. S., 3351.) 30
dressed, but not made up, (450, ibid.) 20
birds-, dressed, + + +, (461, S. S., 695.) 20
imported for millinery pps., being the entire skins, with plumage, bills, and feet of small birds, crude and unmfd., only temporarily stuffed, etc., *for preservation during voyage;* dtbl. as crude ornamental feathers, under 429 *a.*, 822, (S. S., 1454.) 25
the same, in the state of dressed and finished birds, for millinery ornaments, (429 *b.*) 50
the same, in the state of birds stuffed for taxidermic and all other than millinery pps., (652.) Free.
buffalo-, but not made up, (450, 461, 822, Jan. 28, 1861, Sept. 28, 1863, Pembina, S. S., 3351.) 20
wholly or partly made up into robes or other articles, as mfs. of fur, (435, S. S., 3351.) 30
calf, tanned, or tanned and dressed, (461.) 20
chamois skins, as "skins dressed and finished," + + +, (461.) 20
deer, raw, (719.) Free.
dressed and finished, all + + +, (461, S. S., 4882.) 20
dressed kid-, cut for gloves, (463, S. S., 3759.) 30
dried, all + + +, including specimens of nat. hist. sp. impt., (788, 793, S. S., 3328.) Free.
fish, (510.) Free.
for morocco, tanned, but unfinished, (462.) 10

* It will be seen that this provision differs essentially from that for *dutiable* similitudes. This seems to require that an article must have *all* the qualities above-mentioned, *combined*, in order to be entitled to free entry; that is to say, that it must not only be "similar in material *and* quality, *and* texture, *and* the use to which it may be applied, to some article on the *free* list;" *but also that in the manufacture thereof no dutiable material shall have been used.*—EDITOR.

Per ct.

Skins (*continued*):
- fur-, dressed,* (450, S. S., 1377, 1489, 1744, 3640.) 20
- fur-, of all kinds, raw or undressed, (706, S. S., 238, 684, 1489, 4185.) Free.
- fur, pulled, (*see, below*, "Skins pulled.")
- goat-, Angora, raw, without the wool, and unmf., (719.) Free.
- other than Angora-, raw, with or without the hair on, (709.) Free.
- goat-skin rugs,† (*see* "Rugs.")
- gold-beaters', (710.) Free.
- goose, and swan, with feathers on, dressed, (461, S. S., 724.) 20
- *same*, feathers removed and only down left on the pelt, (450, 461, 822, S. S., 4974.) 20
- grebe, with feathers on, crude, (429 *a.*, S. S., 3682.) 25
- in the hair, raw, (*see* "Hides.")
- japanned, patent, or enamelled, (461.) 20
- kangaroo-, dressed with fur on, (450, S. S., 3640.) 20
- *same*, tanned and dressed, but unfinished, (461, S. S., 3640.) 20
- kid, dressed and cut for gloves, (463, S. S., 3759.) 30
- lamb, whether Astrachan or Persian, dressed as fur, (450, S. S., 717, N. Y.) 20
- finished for use as rugs, (378 *c.*) 40
- leopard, dressed, (461.) 20
- raw, (719, 788.) Free.
- morocco, finished, (461.) 20
- or for morocco, tanned but unfinished, (462.) 10
- nutria, raw, (719, 788.) Free.
- partially tanned, + + +, (460, S. S., 4802.) 15
- pickled, raw-, (788.) Free.
- preserved, raw-, reported as "skins in the crust," or "alum-tanned," (788, S. S., 5222.) Free.
- "pulled," that is, of the hair which grows beyond the fur, classified as furs on the skin undressed, under 706, (S. S., 238.) Free.
- raw-, or uncured, + + +, whether dry, green, salted, or pickled, (719 *a.*, 788.) Free.
- sable fur, cleaned and tipped, or partly dyed, but pelts wholly undressed, (706, S. S., 1489.) Free.
- seal, as other fur skins.
- shark, (779.) Free.
- sheep or goats, with wool or hair on, finished, fit, and intended for immediate use as rugs, dutiable as rugs, (378 *c.*, Sept. 16, 1865, and March 5, 1866, N. Y.) 40
- sheep, or sheep-pelts, closely shorn, raw, (719 *a.*, or 788, S. S., 4069.) Free.
- for mf., of morocco, (462, S. S., 3671.) 10
- from Hawaiia, with W. on, W. dtbl., (S. S., 3414.)
- raw or unmfd., with the wool on. (*see, above*, "Skins, Alpaca," etc.)

Per ct.

Skins (*continued*):
- with W. on, tanned or "tawed," and dressed, but for other uses than as mats or rugs, (460, 822, S. S., 2269, 2584.) 15
- split cow-hide, tanned and embossed for the mf. of bags, satchels, etc., (460, S. S., 5635.) 15
- swan, (*see above*, "Skins, goose," etc.)
- tanned, all + + +, (460.) 15
- partially, + + +, (460, S. S., 596.) 15
- upper-leather, dressed, calf-skin and all other kinds, (461.) 20
- vicugna, with the wool on, *same* as Alpaca, (Jan. 31, 1859, Phila.; *see above*, "Skins, alpaca," etc.)
- white fox, undressed, (706, S. S., 437.) Free.

Skirts and skirting, balmoral, and goods of like description, or used for like pps., wholly or ptly. of wool, wstd., or hair, made up or mfd. exc. knit goods, (366.) 40 cts. per lb. and 35

Skivers, as skins in the same condition.

Slab iron, (*see* "Iron.")

Slack coal, rule as to screens for, (S. S., 3952.)

Slate chimney-pieces, mantels, pencils, slabs for tables, and all other mfs. of, except roofing slates, (131, S. S., 400.) 30
- split in the quarry, not skipped or trimmed, nor fitted for use, (837 *b.*, S. S., 400.) 20
- *same*, if fitted and ready for use, (131, ibid.) 30

Slates, of slate, (131.) 30
- for schools, etc., not free, (S. S., 3082.)
- patent iron, with mineral coating, (216, Jan. 9, 1860.) 45
- porcelain, painted or decorated, for settings of jewelry, fancy boxes, and furniture, classified as porcelain ware, (125, S. S., 618.) 60
- plain, (126, S. S., 618.) 55
- roofing,‡ (132, May 23, 1866, Genl. Appr., Balt.; also S. S., 574.) 25

Slaths, as pickets, (224, S. S., 2045.) 20

Sledges, blacksmiths', iron or steel, (165.) 2½ cts. per lb.

Sleeve buttons, ornamental, as jewelry, (459, S. S., 5315.) 25
- other, (*see* "Buttons.")

Sleighs, all, + + +, as carriages, (412, 822, S. S., 3872.) 35
- of immigrants, (*see* "Immigrants.")

Slipper carpeting, worsted, dtbl. as worsted mfs., under 363, (S. S., 2452.)
- cloths, according to material.
- patterns, embroidered, subject to same duty as like fabrics for other uses, (Nov. 1, 1867, N. Y.
- patterns, paper, engraved, and printed in colors, as printed matter, under 384, (S. S., 339.
- patterns, wool, (*see* "Woollens.")

Slippers, same as Shoes.

Smalts, (87, 822.) 25

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* Fur skins, with trimming or pinking sewed on the edges, to be made into sleigh-robes, or small dressed skins or plates made into articles by sewing together parts thereof, to be used for lining various kinds of garments, or for making children's cloaks and sacks, were held dtbl. as mfs. of fur. (S. S., 2351, 4201.)

† Goat skins, cut in such forms that when attached they would constitute a rug, and the pieces forming each separate rug rolled by themselves, held to be dtbl. as rugs, under 378 *c.* (S. S., 2825, 3063.) Goat-skins, dressed and very loosely stitched together and called "robes," but not finished for such use, but susceptible of being taken apart and used as rugs; also goat-skins which had been once sewed together for use as rugs, and had been ripped up and shipped in pieces to evade the payment of rug-duty, were held dutiable as rugs under 378 *c.* (S. S., 3063, 5484.)

Goat-skins sewed together in a permanent manner and too large for use as, or to be made into rugs, without great loss and expense, but fitted for use as carriage- or sleigh-robes, were held to be dutiable as mfs. of fur. (S. S., 1556, 3351, 3702.)

‡ 1200 slates counted as 1000 under trade custom. (S. S., 2396.)

	Per ct.
"Smelts," (*see* Fish.)	
Smokers' articles, to wit:*	
cigar cases, finished or unfinished, (476 *a.*, S. S., 2667.)	70
holders, (476 *a.*)	70
"special safety lights," 476 *a.*, S. S., 1924.)	70
lighters, mechanical, (476 *a.*, S. S., 3067.)	70
cigarette holders, (476 *a.*)	70
papers, cut or prep. for use (476 *a.*, S. S., 1732.)	70
paper, in sheets and reams, (392, S. S., 1799.)	25
cotton fuse, mfd. for and used by smokers, (476 *a.*, S. S., 1778.)	70
pipe-bowls, or pipe-heads of every description, including common clay, (476 *a.*, S. S., 594.)	70
canes containing pipes (476 *a.*, S. S., 3692.)	70
cases, pipe-stems, mountings, and all parts of pipes and pipe-fixtures, and all smokers' articles, (476 *a.*)	70
the same, if metals are comp. mat. ch. val. (476 *a.*)	70
screws, bone, adapted also to other uses, as mfs. of bone + +, (399, S. S., 4925.)	30
sockets, (476 *a.*, S. S., 3376.	70
pipes, clay, colored and varnished, with rubber bands at mouth-piece, (476 *a.*, Oct. 19, 1864, N. Y.)	70
clay, having a small piece of quill over the mouth-piece, or having a small turkey-bone-stem joined to the bowl by means of a quill, (476 *a.*, S. S., 4174.)	70
pipes, colored clay, (476 *b.*, Oct. 19, 1864, N. Y.)	35
meerschaum, wood, porcelain, lava, and all other tobacco smoking, excepting common, of clay, (476 *a.*)	70
pipes, common of clay,† (1386, S. S., 228, 594.)	35
white clay, with India-rubber bands at tips, or otherwise advanced beyond the common clay, (1386, Oct, 19, 1864, N. Y., March 4, 1867, J. M. Z.)	70
pouches, leather, (476 *a.*, S. S., 3695, 4383.)	70
table, so-called, (230, S. S., 4559.)	35
Smoking-opium, (*see* "Opium.")	
Snails, (789.)	Free.
Snake-root, cr., (636.)	Free.
Snakes, living, not free, as specimens of nat. hist. under 793, but dtbl. under 252, (S. S., 3445.)	20
Snuff, and snuff-flour, mfd. of tobacco, (250.) 50 cts. per lb., also internal revenue tax (861 and Pt. I., 2091.) 8 cts. per lb.	
Snuff-flour, unprepared, in whole or in part, (250.) 50 cts. per lb.	
Snuffers and trays, according to materials.	
Soap, all, hard and soft, + + +, including cr. palm-oil soap and "Softening," so-called, (8, S. S., 2434, 2920.)	20
Castile, (8, S. S., 1887.)	20
fancy, perfumed, and all descriptions of toilet, and shaving, (9.)	15 cts. per lb.
Windsor, (9, S. S., 1860.)	15 cts. per lb.
stocks, (712, 790.)	Free.
turpentine, rosin, or common, (8.)	20
wash-balls, (9.)	15 cts. per lb.
pans, according to materials.	
Societies. Books, maps, and charts, not more than two copies in any one invoice,‡ regalia,‡ gems, statues,‖ statuary, and specimens of sculpture, specially imported in good faith,¶ for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, (660, 771, S. S., 1206.)	Free.
importations by, for permanent exhibition, (*see* "Special importations.")	
importations by, for the erection of public monuments, (*see* "Special importations.")	
life-boats and life-saving apparatus, sp. imp. by societies for encouraging the saving of human life, (731.)	Free.
philosophical and scientific apparatus, instruments, and preparations,** statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith,¶ for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale, (759.)	Free.
religious- paintings, statuary, fountains, and other works of art, imported expressly for presentation to, (819 *b.*)	Free.

* Certain eathenware match-safes *not* dtbl. as "smokers' articles," (S. S., 2395.) Nor wax-matches in small tin boxes, (S. S., 2289.) But mechanical cigar and pipe-lighters, and the materials or parts thereof, held to be dtbl. as "smokers' articles," (S. S., 3067.)

† The Department, under the former law, decided that "the expression, 'pipes, clay, common or white,' covered all clay pipes which contain no other compound than clay, and are without any additional component after being cast. The phrase referred to includes those made of common pipe-clay, which are cast with ornaments of heads, animals, or other designs. The French clay seems to be the common pipe-clay of France, and to be included in the word clay used in the statute quoted." (S. S., 3722.)

‡ By the words in 660, "two copies in any one invoice," is meant two copies of *each publication* contained therein, (S. S., 1206.)

The term "books" includes pamphlets and tracts, (S. S., 2354.)

Unbound plates of Audubon's Birds of America, imported for the "Public Library of Boston," and intended to be bound to match other volumes in the library, held to be free as unbound books under 660. (S. S., 2549.)

Books for reading clubs included under 660 (S. S., 2611.)

But not books for the order of "Knights of Malta," (S. S., 2818.)

‡ Silk scarfs, intended to be made into "jallices," or sack-cloths, for the use of a Hebrew congregation, not regalia in their incomplete state, (S. S., 2939.)

Altar vases of decorated China are not regalia, (S. S., 2805. *See also notes to* 771.)

‖ See 470 *b.*, and notes, and T. R., p. 603, for legal definition of the term "statuary." See also title "Statues." An image of plaster of Paris and other mineral substance, is not a statue or statuary within the meaning of the law, (S. S., 2805.)

¶ This does not include like articles imported by other parties, and purchased from them while in bond, by or for colleges, schools, etc., (S. S., 1712.)

** This includes samples of chemical and pharmaceutical preparations, imported for a college of pharmacy, (S. S., 2811.) Also, cauterizing irons and galvanic apparatus for medical dispensary, (S. S., 2831.)

But *not* photographs and lithographs for educational institutions, (S. S., 943, 2707.)

Per ct.

Socks, as stockings.
Soda, acetate of, (92.) 25
and potassa, tartrate of, or rochelle salt, (29.) 3 cts. per lb.
arseniate, (92.) 25
ash, (71, *see* kelp.) ¼ ct. per lb.
bicarbonate of, (73.) 1½ ct. per lb.
calcined-, or pearlash of soda, (73.) 1½ ct. per lb.
carbonate, (92.) 25
caustic, (74.) 1 ct. per lb.
chlorate, (92, S. S., 4109.) 25
crystals, (72.) 1¼ ct. per lb.
hydrate or caustic, (74.) 1 ct. per lb.
hyposulphate of, (92.) 25
lye, (92.) 25
nitrate of, or cubic nitre, (630.) Free.
phosphate of, (92.) 25
powders, (92.) 25
sal, (72.) ¼ ct. per lb.
salicylate, other than proprietary, (93, S. S., 4109.) 25
proprietary, (99, S. S., 4809.) 50
salts of, + + +, (92.) 25
salts of, + + +, if med. prep., (93, S. S., 4109.) 25
silicate of, (76.) ½ ct. per lb.
stannate of, compounded of peroxyd of tin and caustic soda, peroxyd ch. val., (92, S. S., 1584.) 25
sulphate, known as salt-cake, cr. or refined, (75.) 20
super-carbonate, (73.) 1½ ct. per lb.
tartrate of potassa and soda, or rochelle salt, (29.) 3 cts. per lb.
uranate of, (92.) 25
water, as artfl. min. water, (38, S. S., 3747, 5325.) 30
water glass, silicate of soda, (76, S. S., 4710.) ½ ct. per lb.
Sodium, (metal), (791.) Free.
salicylate of, (93, S. S., 3395.) 25
sulphite, (93.) 25
sulpho-carbonate, (92.) 25
tungstate, pure, (92.) 25
Softening liquor, (837 *b*., S. S., 3750.) 20
Soft soap, + + +, (8.) 20
Solanine, (92.) 25
Sole-leather, Spanish or other, (460.) 15
Soles, cork, as mfs. of cork, (422.) 25
Soluble silicate, (89, S. S., 3644.) 25
Sounds, fish-, (575.) Free.
cod-, salted in barrels, as fish + + pickled in barrels, (279, 822, S. S., 1523.) 1 ct. per lb.
"Sour crout," or sauer-kraut, (775.) Free.
South American doubloon, value in Argentine is $15.70, (S. S., 3153.)
Souvenirs, according to material or similitude.
Soy, a sauce, (284.) 35
Spa, or spaw, mineral water, which see.
Spades, iron or steel, (216.) 45
Spangles, gilt or plated, (210.) 35
other metal, (216.) 45
Spanish brown, (87.) 25
flies, cantharides, cr., (636.) Free.
grass for the mf. of paper, (691.) Free.
mackerel, (*see* "Thon marine.")
Spar adamantine, as emery, (426, T. R., pp. 565, 586.) 1 ct. per lb.
statuary and ornaments, (394.) 10

Per ct.

Spars, wood, timber used for, (217.) 20
Spartateen coral, as other coral.
Sparterie, for making or ornamenting hats, (792, S. S., 3199.) Free.
for other purposes, (395, S. S., 3199.) 30

SPECIAL IMPORTATIONS, TO WIT:

Academies, (*see* below, "Institutions," etc.)
Agriculture, Department of, all plants, trees, shrubs, roots, seed-cane, and seeds, impt. by, (761.) Free.
American artists, painting, statuary, fountains, and other works of art, the production of. But the fact of such production must be verified by the certificate of a consul or minister of the U. S., endorsed upon the written declaration of the artist, (819 *a*.) Free.
Animals, sp. impt. for breeding pps., upon proof thereof, satisfactory to the Secretary of the Treasury and under regs. prescribed by him, (642 *a*., S. S., 2680, 5556.) Free.
Books, maps, and charts, not more than 2 copies in one invoice, sp. impt. in good faith for the use of any philosophical, literary, or religious society, or for encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the U. S., (660.) Free.
Books, professional, of persons arriving in the U. S., (661, 815.) Free.
Botanical Garden, U. S., all plants, trees, shrubs, roots, seed-cane, and seeds impt. by, (761.) Free.
Cabinets, (*see* below, "Specimens.")
Department of Agriculture, (*see* above, "Agriculture.")
Educational institutions, etc., (*see* below, "Institutions," etc., and above, "Books.")
Effects, household,* books, libraries or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale, (662, T. D., 46, 2724, 2768.) Free.
personal and household, not merchandise, of, citizens of the U. S. dying abroad, (757.) Free.
personal,* (not merchandise), including wearing apparel in actual use, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the U. S., but not to include machinery or other articles impt. for use in any mfg. establishment, or for sale, (660, 815.) Free.
tourists', (*see* S. S., 3673.)
Embassies, foreign, exemption from duty is accorded by comity to all articles intended for the personal or family use of foreign ambassadors, ministers, or charges d'affaires to the U. S., but this is not extended to the importations of secretaries of legations, attachés, or consuls, (July 11, 1866, H. F. S.)
Exhibition, animals brought into the U. S. *temporarily*, for a period not exceeding six months, for the purpose of exhibition or

* Saddlery neither household nor personal effects, (S. S., 3321, 4145.) Paintings need not be portraits to be admissible as, (S. S., 4134.)

Per ct.

Exhibition (*continued*):

competition for prizes offered by an agricultural or racing association, a bond having been first given in accordance with the regulations, (641.) Free.

all paintings, statuary, and photographic pictures impt. for exhibition *by any association duly authorized* under the laws of the U. S., or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, entered under Treasury regulations, and bonds having been given for the payment of such duties as may be imposed by law on any of such importations as shall not be re-exported within six months, (832.) Free.

all works of art, collections in illustration of the progress of the arts, science, or mfs., photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other materials, hereafter impt. in good faith for permanent exhibition at a fixed place *by any society or institution established for the encouragement of the arts or science*, and not intended for sale, nor for any other purpose than is above expressed, and entered under regulations, together with all such articles impt. as aforesaid, and in bond March 3, 1883, (833.) Free.

provided, that the parties impt. articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regs. as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent above stated, (833.)

See provisions for the entry, free of duty, under Treasury regulations of importations to the following special exhibitions and expositions, as indicated, to wit:

exhibition of art and industry, to be held in Boston, in 1883. (Pt. I., 2330.)

exhibition of electrical apparatus, machinery, tools, and implements, and other articles used in scientific, mechanical, and manufacturing business and investigations, to be held in Philadelphia, in 1883–4. (Pt. I., 2354.)

National mining and industrial exposition at Denver, in 1883. (Pt. I., 2366.)

Southern exposition of the products of agriculture, manufactures, and the fine arts, at Louisville in 1883. (Pt. I., 2367.)

World's industrial and cotton centennial exposition, to be held in 1884. (Pt. I., 2352.)

Fine arts, promotion of, (*see, below*, "Institutions," etc.)

Fish-oil, and fish of all kinds, the product of the sea-fisheries of Canada, Prince Edward's Island, New Foundland, and Labrador, by virtue of the Treaty of Washington. (855, Pt. I., 1806, S. S., 1837, 1981.) Free.

Per ct.

Hawaiian Islands. Oil and bone, the production of American fisheries, shipped from these islands directly to ports of the United States, under the Hawaiian flag, exempt from discriminating duty of 10 per ct., under treaty of Dec. 20, 1849, (*see* Dec. 28, 1864, to Sec'y of State, and Dec. 31, 1864, U. S. Consul, Honolulu.) *The following articles*, being the growth and manufacture or produce of the Hawaiian Islands, to wit: arrowroot; castor oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, (Pt. I., 2232, and 2371 to 2381, S. S., 2962.) Free.

Hawaii, mfs. from, must be of native mat. to be free under treaty, (S. S., 4202.)

Hawaiian sugar above No. 20, D. S., dtbl., (S. S., 3262.)

wool skins, W. dtbl., (S. S., 3414.)

Immigrants, teams of animals, including their harness and tackle, and the wagons, sleighs,* or other vehicles actually owned by persons emigrating from foreign countries to the U. S., with their families, and in actual use for the purpose of such emigration, under Treasury regs., (642 *b.*, S. S., 1929, 2056, 2388, 2403, 2439, 2823, 3143, 4136, and 4249.) Free.

Indian goods. No duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid, (836.) Free.

Institutions and societies.

books, maps, and charts for, (*see, above*, "Books," etc., second paragraph.)

philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale, (759.) Free.

regalia and gems, statues, statuary and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, semi-

* Sleighs of immigrants may be legally admitted to free entry, provided they were actually owned by them at the time they quitted a foreign country, and provided they brought them to this country with the intention of continuing to use them here, (S. S., 3715.)

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Institutions, etc. (*continued*):
nary of learning, or public library in the United States, (771,) Free.
Libraries, public, (*see* last item above.)
Library of Congress, (*see* "United States," below.)
Life-boats and life-saving apparatus, sp. impt. by societies incorporated or established to encourge the saving of human life, (731.) Free.
Machinery. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired, and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation, (831.) Free.
Maine. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactnred in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe, (829.) Free.
the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe, (830.) Free.
Mint, U. S., (*see* "United States Mint" below)
Presentation. Paintings, statuary, fountains, and other works of art, impt. expressly for presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society, (819 *b*.) Free.
Public monuments, all works of art, collections in illustration of the progress of the arts, science, or mfs., photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other materials, and like articles, impt. in good faith by any society or association for the *purpose of erecting a public monument*, and not for sale, and entered under regs., (833.) Free.
provided, That the parties who impt. articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regs. as the Secretary of the Treasury may prescribe, for the payment of lawful duties

Per ct.

Public monuments (*continued*):
which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent above stated, (833.)
Ship materials, all bars, iron or steel,
bolts, iron or steel,
composition metal,
copper,
hemp,
lumber,
manila,
nails, iron or steel,
rods, iron or steel,
spikes, iron or steel,
timber, and
wire-rope,
which may be necessary for the construction and equipment of vessels built in the U. S. for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the U. S., after the passage of this act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the U. S. more than two months in any one year, except upon the payment to the U. S. of the duties on which a rebate is herein allowed, (834.) Free.
provided, That vessels built in the U. S. for foreign account and ownership shall not be allowed to engage in the coastwise trade of the U. S., (834 *b*.)
all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty under such regs. as the Secretary of the Treasury may prescribe, (835.) Free.
Societies, (*see* above, "Institutions" and "Books.")
Specimens of natural history, mineralogy, and botany, when impt. for cabinets, or as objects of taste or science, and not for sale, (793.) Free.
of natural history, microscopic, on glass, (793, S. S., 3958.) Free.
United States, all articles impt. for, the duty on which shall not have been included in the price, (645.) Free.
United States, books, maps, and charts, impt. by authority, or for the use of the U. S., or for the use of the library of Congress, the duty on which shall not have been included in the contract or price paid, (659.) Free.
United States mint, copper impt. for, (681.) Free.
U. S. botanical garden, (*see* above, "Botanical," etc.)
Wrecks, whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the U. S., and within its limits, for the period of two

	Per ct.
Wrecks (*continued*):	
years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon and without being obliged to enter the same at the custom house, but under such regs. as the Secretary of the Treasury may prescribe, (828.)	Free.
Spectacle cases, according to material.	
glasses, mfd., (143.)	45
pebbles, Brazil, (665.)	Free.
rough, (665.)	Free.
Spectacles, gilt or plated metal frames ch. val., (210.)	35
in other metal frames, (216.)	45
all others, according to material of ch. val., (823.)	
Spelter, in blocks or pigs, (193 *a*.)	1½ ct. per lb.
in sheets, (193 *b*.)	2½ cts. per lb.
mfs. of, (216.)	45
Spermaceti oil, (92.)	25
Spices, all + + +, ground or powdered, (96.)	5 cts. per lb.
edible, all + + +, unground, (825.)	Free.
med. non-edible, cr., (636.)	Free.
not cr., (94.)	10
unground, the following, viz.:	
cassia, cassia buds, and cassia vera, (524.)	Free.
cinnamon, and chips of, (526.)	Free.
cloves and clove stems, (527.)	Free.
ginger-root, (536.)	Free.
mace, (546.)	Free.
nutmegs, (551.)	Free.
pepper of all kinds, (584.)	Free.
pimento, (585.)	Free.
Spiegeleisen, (145.)	$\frac{5}{10}$ of a ct. per lb.
Spike-lavender oil, (560.)	Free.
Spikes, brass or composition, (216.)	45
copper, or copper ch. val., (216.)	45
iron or steel, cut, (158.)	1¼ ct. per lb.
wrought, (162.)	2 cts. per lb.
Spiles for wharves, round and unmfd., (734.)	Free.
other than above, (217.)	20
Spiral springs, (*see* below, "Springs.")	
Spirits, ammonia (118.)	50 cts. per lb.
aromatic, (118.)	50 cts. per lb.
distilled, and spirituous beverages and liquors, (*see* "Liquors.")	
distilled, containing 50 per ct. of anhydrous alcohol, (101.)	$1 per gal.
lac, (542.)	Free.
lavender, (118.)	50 cts. per lb.
med. preps. known as, + + +, (118.)	50 cts. per lb.
Spirits, of muriatic ether, (118.)	50 cts. per lb.
of nitric ether, (110.)	30 cts. per lb.
of nutmegs, (118.)	50 cts. per lb.
of rosemary, (118.)	50 cts. per lb.
of turpentine, (86.)	20 cts. per gal.
proprietary preps., (99.)	50
Spirit varnishes, (119.)	$1.32 per gal. and 40
Splice bars, or fish-plates, railway-, iron or steel, (160.)	1¼ ct. per lb.
Split peas, (837 *b*., S. S., 652.)	20
Spokes for wheels, wood, mfd., (233, T. R., p. 592.)	35
same, rough-hewn, or sawed only, (222.)	20
Spokeshaves, (216.)	45
Sponges, (10.)	20
Spool-thread, (*see* "Cottons.")	
Spools, wooden, (233.)	35
Spoons, bone, horn, or ivory, (399.)	30
britannia, gilt or plated, (210.)	35
metal, other than above, (216.)	45
wooden, (233.)	35
Spot nets, silk, (383.)	50
Sprats in oil, as sardines, (S. S., 2136.)	
Sprigs, iron or steel, cut, not exceeding 16 oz. to the M. (159.)	2½ cts. per M.
exceeding 16 oz. to the M., (159.)	3 cts. per lb.
other than above, (216.)	45
Springs for wigs, steel, (216.)	45
iron wire spiral, furniture, (216.)	45
Spring-steel, as steel sheets.	
Spunk, (794.)	Free.
Spun silk, (381.)	30
Spurs, saddlery-, (415, April 12, 1871.)	35
Spurs and stilts used in the mf. of earthen, stone and crockery-ware, (795.)	Free.
other, mfd. of clay, (127, S. S., 186.)	55
Spyglasses, ships', (*see* "Ships' spyglasses.")	
other, according to material of ch. val., (823.)	
Squares, bone, horn, or ivory, (399.)	30
gilt, or plated metal, (210.)	35
of other metals, (216.)	45
wood, (233.)	35
Squills, or scilla, crude, (636.)	Free.
Squirrel plates, skins dressed and joined to form large pieces, (435, S. S., 4201.)	30
tails, dyed or dressed, as dressed furs on the skin, (450.)	20
Stained glass, (143.)	45
ware, (135.)	45
Stair-rods and eyes, of gilt or plated metal, (210.)	35
of other metals, (216.)	45
Stamping of domestic cigars, re-imported, (*see* S. S., 5055.)	
Stannate of soda, (92.)	25
Starch, burnt, or gum substitute, (19.)	1 ct. per lb.
potato or corn,* (269.)	2 cts. per lb.
rice, or any other, (269.)	2½ cts. per lb.
Stars, metal, (427.)	25
Statuary, alabaster or spar, (394.)	10
†all + +, (470 *a*., S. S., 372, 587.)	30

* "Corn starch residuum," so-called, a coarse meal obtained from Indian corn in manufacturing starch, dtbl. as corn meal under 265 and 822, (S. S., 2700.)

† "The term 'statuary,' as used in the law, is understood to be confined in its application to 'figures representing living or deceased creatures, of whatever species, real or imaginary, *in full relievo, insulated in every part*,' and which may be formed of marble, plaster, bronze, galvanized zinc, or other material appropriate to the composition of an 'object of taste.' Sculptures of figures, in mezzo-relievo, cannot, therefore, consistently with the construction of the law given by the Department, be admitted" as statuary. (Treas. Reg. of 1857, p. 603.) *See* further definitions of, (S. S., 4416.) Marble rustic cross not classifiable as statuary, (S. S., 4240.) The component material of which the figures are made does not control the question whether they are statuary or not, but may extend to wooden figures, (S. S., 5604.) *See* S. S., 5155, as to the evidence to be required by the appraiser as to statuary.

Per ct.

Statuary (*continued*):
statuary, fountains, paintings, and other works of art, the production of American artists, but the fact of such production must be verified by the certficate of a consul or minister of the United States, indorsed upon the written declaration of the artist, (819 *a.*, April 30, 1858, Baltimore, S. S., 372, 587, 693.) Free.
but the term "statuary," as used in the laws now in force, imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only,* (470 *b.*)
imported expressly for presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society, (819 *b.*) Free.
specially impt., (*see* "Special importations.")
cast in molds made by sculptor of original, (470 *a.*, S. S., 3926.) 30
of bronze, by American artists, when free, (S. S., 3452.)
(*see* the same, and S. S., 4403, as to copies.)
if not works of art, by professional artists, dtbl. according to material.
Statues, (*see* "Statuary" and "Special importations.")
Statue, sandstone, cut by professional sculptor, (470 *a.*, S. S., 3968.) 30
Statuettes, + + +, works of art, the original conception and production of sculptors, dtbl. as statuary, under 470 *a.* 30
china, porcelain, parian, bisque, earthen, stone, or crockery ware, painted, printed, gilded, or otherwise decorated or ornamented in any manner, (125.) 60
same, plain white, if not works of art, by professional sculptors, but only copies or re-productions by artisans, (126.) 55
not works of art, + + +, according to material.
Statutes, construction of by Departm't, (T. D., 15.)
Stave-bolts, including heading-bolts, (781.) Free.
Stavesacre, crude, (636.) Free.
not crude, (94.) 10
Staves of wood, of all kinds, (223, S. S., 3694, 4680.) 10
Stays, boiler-, steel or wrought-iron, (169.) 3 cts. per lb.
Steam-dredge, (S. S., 1380, T. D., 19.)
engines, (216.) 45
iron for, (*see* "Iron.")
flues, pipes, and tubes, steel or wrought-iron, (169.) 3 cts. per lb.
Steamers, small iron, impt. as cargo, (216, S. S., 469.) 45
Stearine, (837 *b.*, S. S., 5049, 5091.) 20
residuum, also known as "hard-pitch," "candle tar," "candle residuum," and "colopony," (837 *b.*, S. S., 5049.) 20
when fit only for soapstock, (790.) Free.

Per ct.

STEEL—all + + +, (183 *a.*) 45
Provided, that all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel, (183 *b.*)
no description of iron or steel, nor any manufacture of, nor any partly mfd. article of, is entitled to any allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration, (184.)
ALL SPECIFIED FORMS OF,
1. *General, to wit:*
alloys, used as substitutes for steel tools,
axe-shaped, (S. S., 1486, *see* proviso below.)
bands, of all gauges and widths,
bars, (*see* proviso below,) and excepting axle-bars,
angle-, or bent-, (S. S., 5121; *see* proviso below,)
bevelled, (*see* proviso below,)
tapered, (*see* proviso below,)
with raised borders, (S. S., 4906.)
billets,
blanks, die-,
pressed, sheared, or stamped, of sheet or plate steel, or combination of iron and steel, punched or not, other than those for railway tires and wheels, and other than axle-blanks,
blocks, die-,
blooms, other than for railway tires or wheels, by whatever process made,
castings, all descriptions and shapes of, whether dry sand-molded, iron-molded, or loam-molded,
clock-springs, in sheets, (S. S., 5253.)
cogged ingots, by whatever process made, other than those for railway tires and wheels,
connecting-rods, (*see* proviso below,)
crank-pins,
shafts,
die-blanks,
blocks,
gun-molds, not in bars,
hammer-molds, or swaged steel.

* "The term 'statuary,' as used in the law, is understood to be confined in its application to 'figures representing living or deceased creatures, of whatever species, real or imaginary, *in full relievo, insulated in every part*,' and which may be formed of marble, plaster, bronze, galvanized zinc, or other material appropriate to the composition of an 'object of taste.' Sculptures of figures, in mezzo-relievo, cannot, therefore, consistently with the construction of the law given by the Department, be admitted" as statuary. (Treas. Reg. of 1857, p. 603.) *See* further definitions of, (S. S., 4416.) Marble rustic cross not classifiable as statuary, (S. S., 4240.) The component material of which the figures are made does not control the question whether they are statuary or not, but may extend to wooden figures, (S. S., 5604.) *See* S. S., 5155, as to the evidence to be required by the appraiser as to statuary.

Per ct.

STEEL hoops, of all gauges and widths, ingots and cogged ingots, other than for railway tires and wheels, by whatever process made,
pins, crank-, and wrist-,
piston-rods, (*see* proviso below,)
plate-steel, pressed, sheared, or stamped shapes, or blanks of, + + +,
plates, of all thicknesses and widths, (*see* proviso below,)
propeller shafts, (S. S., 4683, *see* proviso below,)
rods, connecting- and piston-, (*see* proviso below,)
shafts, steamer, crank, and other,
shapes, pressed, sheared, or stamped, of sheet-, or plate-steel, or combination of steel and iron, punched or not, (*see* proviso below,)
sheet- or plate-, pressed, sheared, or stamped shapes or blanks of, + + +, punched or not, (*see* proviso below,)
sheets, of all gauges and widths, (S. S., 4662; *see* proviso below,)
slabs, by whatever process made,
steamer-shafts,
strips, of all gauges and widths, (*see* proviso below,)
substitutes for steel tools, alloys used as,
swaged-steel, or hammer molds.
tapered bars, (*see* proviso below,)
tools, alloys used as substitutes for,
wire-blooms, (S. S., 4999.)
wrist-pins,
all the above classes of steel, + + +, (177, *a.* and *b.*)
val. not over 4 cts. per lb. 45
val. above 4 and not above 7 cts. 2 cts. per lb.
val. above 7 and not above 10 cts. 2¾ cts. per lb.
val. above 10 cts. 3¼ cts. per lb.

provided, That on all iron or steel bars, rods, strips, or steel sheets, of *whatever shape*, and on all iron or steel *bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering*, there shall be paid in *addition* to the rates provided on the same classes of iron and steel *not* so cold-rolled, cold-hammered, or polished, (177 *c.*) ¼ of a ct. per lb. in addition.

aggregating as follows, to wit, (177 *b.* and *c.*):
val. not above 4 cts. per lb. ¼ of a ct. per lb. and 45
val. above 4 and not above 7 cts. 2¼ cts. per lb.
val. above 7 and not over 10 cts. 3 cts. per lb.
val. above 10 cts. 3½ cts. per lb.

and on steel circular saw-plates there shall be paid 1 ct. per lb. in addition to the above rate, (177 *d.*) making the total duty thereon as follows, to wit:
circular-saw plates, (177 *b.* and *d.*)
val. not above 4 cts. per lb. 1 ct. per lb. and 45
val. above 4 and not above 7 cts. 3 cts. per lb.

Per ct.

STEEL, circular saw-plates (*continued*:
val. above 7 and not above 10 cts. 3¾ cts. per lb.
val. above 10 cts. 4¼ cts. per lb.
axle-bars, (166.) 2½ cts. per lb.
blanks, (166.) 2½ cts. per lb.
axles, forgings for, without reference to the stage or state of mf., (166.) 2½ cts. per lb.
corrugated or crimped sheet steel, (153 *b.*) 1 4/10 ct. per lb.
flat, with longitudinal ribs for the mf. of fencings, (180 *b.*) 4/10 of a ct. per lb.
forgings, + + +, of whatever shape, or in whatever stage of mf., (167.) 2½ cts. per lb.
plates, galvanized or coated with zinc or spelter or other metals, or any alloy thereof, excepting what are known commercially as tin-plates, terne-plates, and taggers'-tin, pay in addition to the duty on like plates, not galvanized or coated, (151 *c.*) ¾ of a ct. per lb. in addition.
coated with tin or lead, or with a mixture of which these metals are a component part, by the dipping or any other process, and commercially known as tin-plates, terne-plates, and taggers'-tin, (153 *a.*) 1 ct. per lb.
rail-ends, (183 *a.*, S. S., 3914, 4896.) 45
scrap-, but nothing deemed scrap-steel, except waste or refuse steel, that has been in actual use, and is fit only to be re-mfd., (145.) 3/10 of a ct. per lb.
sheet-, polished, planished, or glanced, by whatever name designated, (152 *a.*) 2½ cts. per lb.
wire-rods, rivet, screw, nail, or fence, round, in coils and loops, not lighter than No. 5, wire-gauge, valued at not over 3½ cts. per lb., (180 *a.*) 4/10 of a ct. per lb.
flat, with longitudinal ribs for the mf. of fencing, (180 *b.*, S. S., 4175.) 4/10 of ct. per lb.
wire, (*see* "Wire.")

Railway and Ship-steel, to wit:
forgings of, for vessels, steam-engines, and locomotives, or parts thereof, weighing each 25 lbs. or more, (163.) 2 cts. per lb.
rails, flat, punched, (149.) 8/10 of a ct. per lb.
tee (T,) weighing not over 25 lbs. to the yd., (149.) 8/10 of a ct. per yd.
railway bars, wholly or partly of, weighing over 25 lbs. to the yd., (147.) $17 per ton.
fish-plates, (160.) 1¼ ct. per lb.
splice-bars, (160.) 1¼ ct. per lb.
tires, locomotive, car, and other, or parts thereof, wholly or partly mfd., (179 *a.*) 2½ cts. per lb.
wheels and tires, ingots, cogged ingots, blooms, or blanks for, without regard to the degree of mf., (179 *b.*) 2 cts. per lb.
and steel-tired wheels, for railway purposes, whether wholly or ptly. finished, (179 *a.*) 2½ cts. per lb.

Structural Steel, to wit:
angles,
beams,
building forms,
bulb-beams,
car-truck channels,
channels,
columns, and parts and sections of,

	Per ct.
STEEL (*continued*): *Structural Steel, to wit:*	
deck-beams,	
girders,	
joists,	
posts, and parts or sections of,	
T columns and posts,	
T steel, and	
all other structural shapes of steel, (178.) 1¼ ct. per lb.	
STEEL, MANUFACTURES OF, TO WIT:	
anvils, part steel, (163.) 2 cts. per lb.	
axes, (216.)	45
axle bars and blanks, (166.) 2½ cts. per lb.	
axles, and parts thereof, (166.) 2½ cts. per lb.	
forgings for, without reference to the stage or state of mf., (166.) 2½ cts. per lb.	
beads and bead-trimmings of, (396, S. S., 2994.)	50
"Bessemer sheet-iron," so-called, as steel in sheets, (S. S., 327.)	
blacksmiths' hammers and sledges, (165.) 2½ cts. per lb.	
boiler-tubes, flues, or stays, wrought, (169.) 3 cts. per lb.	
bolt-blanks, (164.) 2½ cts. per lb.	
bolts, with or without threads or nuts, (164.) 2½ cts. per lb.	
brads, not exceeding 16 oz. to the M., (159.) 2½ cts. per M.	
exceeding 16 oz. to the M., (159.) 3 cts per lb.	
buttons, (407.)	30
chain or chains, of all kinds, of steel not less than ¾ of an inch in diameter, (171.) 1¾ ct. per lb.	
of less than ¾ and not less than ⅜ of an inch. 2 cts. per lb.	
of less than ⅜ of an inch. 2½ cts. per lb.	
cotton ties, not thinner than No. 20 w. g., (155.)	35
crowbars, (165.) 2½ cts. per lb.	
cutlery, + + +, (197.)	35
files, file-blanks, floats, and rasps, of all cuts and kinds, (176.)	
not over 4 inches long. 35 cts. per doz.	
over 4 inches and under 9 inches long. 75 cts. per doz.	
9 inches long and under 14 inches long. $1.50 per doz.	
14 inches long and over. $2.50 per doz.	
fish-plates, (160.) 1¼ ct. per lb.	
floats, (*see, above,* "Steel files," etc.)	
flues, boiler-, wrought, (169.) 3 cts. per lb.	
foils, and foil-blades, (207 *b.*)	35
forgings of, for axles, without reference to the stage or state of mf., (166.) 2½ cts. per lb.	
+ + +, of whatever shape, or in whatever stage of mf., (167.) 2½ cts. per lb.	
for vessels, steam-engines and locomotives, or parts thereof, weighing each 25 lbs. or more, (163.) 2 cts. per lb.	
forks, table-, (197.)	35
hammers, blacksmiths', (165.) 2½ cts. per lb.	
all others than blacksmiths', (216.)	45
hinges, finished and hinge-blanks, (164.) 2½ cts. per lb.	
hoops for baling pps., not thinner than No. 20, w. g., (155.)	35
jewelry, (459.)	25
knife-blades, for pocket-knives, (216, S. S., 1363.)	45

	Per ct.
STEEL (*continued*):	
knives, table-, (197.)	35
other, (*see* "Knives.")	
manufactures, articles or wares, + + +, wholly or partly of, whether wholly or partly mfd., (216.)	45
nails, cut, (158.) 1¼ ct. per lb.	
hob-, wrought, (168.) 4 cts. per lb.	
horse-shoe, (168.) 4 cts. per lb.	
wire, (168.) 4 cts. per lb.	
wrought, + + +, (168.) 4 cts. per lb.	
nuts, wrought, (162.) 2 cts. per lb.	
as parts of, and with bolts, (164.) 2½ cts. per lb.	
pipes, or tubes, wrought, other than boiler-, (170.) 2¼ cts. per lb.	
plates, engraved, (199.)	25
railway wheels, etc., (*see, above,* "Steel railway," etc.)	
rasps, (*see, above,* "Steel files," etc.)	
rivets, (164.) 2½ cts. per lb.	
saw-plates, circular, of steel, (177 *b.* and *c.*)	
if valued 4 cts. or less per lb. 1 ct. per lb. and	45
if valued above 4, and not above 7 cts. 3 cts. per lb.	
if valued above 7, and not above 10 cts. 3¾ cts. per lb.	
if valued above 10 cts. 4¼ cts. per. lb.	
all + + +, (175.)	40
back-, (175.)	40
circular, (174, March, 1871, N. Y.)	30
cross-cut, (172.) 8 cts. per lin. ft.	
drag-, not over 9 inches wide, (173.) 10 cts. per lin. ft.	
over 9 inches wide, (173.) 15 cts. per lin. ft.	
hand-, (175.)	40
mill- and pit-, not over 9 inches wide, (173.) 10 cts. per lin. ft.	
over 9 inches wide, (173.) 15 cts. per lin. ft.	
screws, commonly called wood-screws, (181.)	
2 inches and over long. 6 cts. per lb.	
1 inch and under 2 inches long. 8 cts. per lb.	
over ½ inch and under 1 inch long. 10 cts. per lb.	
not over ½ inch long. 12 cts. per lb.	
all other, as mfs. of steel + + +, (216.)	45
shoes, horse-, mule-, and ox-, (162.) 2 cts. per lb.	
shovels, (216.)	45
skates, (216.)	45
sledges, blacksmiths', (165.) 2½ cts. per lb.	
other than blacksmiths', (216.)	45
spikes, cut-, (158.) 1¼ ct. per lb.	
wrought, (162.) 2 cts. per lb.	
splice-bars, railway, (160.) 1¼ ct. per lb.	
sprigs cut, (159.) not exceeding 16 oz. to the M. 2½ cts. per M.	
exceeding 16 oz. to the M. 3 cts. per lb.	
squares, (216.)	45
stays, boiler-, wrought, (169.) 3 cts. per lb.	
swords and sword-blades, (207 *b.*)	35
tacks, cut, (159.) not exceeding 16 oz. to the M. 2½ cts. per M.	
exceeding 16 oz. to the M. 3 cts. per lb.	
track-tools, (165.) 2½ cts. per lb.	
tubes, boiler-, wrought, (169.) 3 cts. per lb.	
other than boiler, wrought, (170.) 2¼ cts. per lb.	
washers, wrought, (162.) 2 cts. per lb.	
wedges, (165.) 2½ cts. per lb.	

Per ct.

Steel wire, (*see* "Wire.")
zithers, unstrung, (469, S. S., 4361, 4367.) 25
Steel-yards, (216.) 45
Steels, for sharpening knives, (197, S. S., 5413.) 35
Stems of plants, etc., med. and not edible, crude and + + +, (636.) Free.
not crude, (94.) 10
Stereoscopes, glass ch. val., (143.) 45
Stereoscopic views, printed or photographed, (384, S. S., 3211, 5574.) 25
painted on glass, if works of art, (370, S. S., 3142.) 30
same, not ranking as works of art, (143, S. S., 4695.) 45
Stereotype plates, (199.) 25
broken, dtbl. as type-metal under 213, (S. S., 1559.) 20
Stick-lac, (541.) Free.
Sticks, bamboo reeds, no further mfd. than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades, (646.) Free.
crude, to wit: all partridge, hairwood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes, (812.) Free.
for umbrellas, parasols, or sun-shades, finished or not, + + +, (492.) 30
for walking, finished, (409.) 35
same, partially mfd., but unfinished, (409.) 20
same, with pipe-bowl attached, (476 *a.*, S. S., 3692.) 70
Stilettos, (197.) 35
Stilts, used in the mf. of earthen, stone, and crockery ware, (795.) Free.
Stirrups, saddlery, (415.) 35
Stockings, hose and half-hose, cotton, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, wholly of cotton, or cotton ch. val., and no part wool, wstd., or hair, (323, 824.) 40
the same, and all other goods, all cotton, made on knitting machines or frames, and + +, (322.) 35
linen and thread, (336.) 40
emb., + + +, (337.) 30
silk, (383.) 50
knit of wool, wstd., or hair, wholly or in part, as knit-goods under 363, (*see* "Knit goods.")
other wholly or ptly. of wool, wstd., or hair, (366.) 40 cts. per lb. and 35
Stock locks, metal, (216.) 45
Stoles, emb., silk and metal, S. ch. val., (383, S. S., 2851.) 50
Stomach-pumps, according to material.
Stone ballast, not merchantable, if landed, (1816, S. S., 374, 1424, 1542.) 10
Stone bottles, containing spirituous liquors or sparkling wines, (310, S. S., 5053.) 3 cts. each.
Stone-head nails, (127, May 28, 1866, R. & Co.) 55
clay-, (215. S. S., 1055.) 20
ink bottles, glazed, (126, March 16, 1866, Boston.) 55

Per ct.

Stones, ayrstones, (720, 765.) Free.
Bristol, (837 *a.*) 10
buhr, (*see* "Buhrstones.")
color-, or mullers, (837 *b.*, S. S., 5048.) 20
cornelian, unmfd., (480.) 10
curling-, or quoits, (685.) Free.
filtering, (837 *b.*) 20
filtering, unmfd., (837 *a.*) 10
for ballast, (*see* above, "Stone ballast.")
freestone, granite, sandstone, and all other building and monumental, unmfd. or undressed, except marble, (487 *a.*, S. S., 2840, 5452.) $1 per ton.
same, hewn, dressed, or polished, (487 *b.*) 20
grind-, finished or unfinished, (438.) $1.75 per ton.
lime-, rough, for burning into lime, as cr. min., (215, May 8, 1866, Detroit; but see S. S., 2890.) 20
lime and sand, used for sinking cribs for piers, (837 *a.*, S. S., 35.) 10
lithographic, not engraved, (732.) Free.
old engraved, *not free*, (S. S., 1925.)
load-, (733.) Free.
mill, (*see* "Buhrstones.")
oil-, as "Hones," (720.) Free.
paving-, unmfd. and undressed, except marble, (487 *a.*)* $1 per ton.
same, hewn, dressed, or polished, (487 *b.*)* 20
split in slabs, rough, and sawed square, etc., (487 *a.*,* S. S., 4178.) $1 per ton.
polishing, (765.) Free.
precious, of all kinds, unset, (480.) 10
pumice, (767.) Free.
rag, (837 *a.*) 10
rotten, (773.) Free.
touch-, (837 *b.*) 20
whet-, (720.) Free.
Stoneware, (*see* "Earthenware," etc.)
resembling parian, (126, S. S., 3819.) 55
Storax or styrax, med. balsam, (588.) Free.
Stoves and stove plates, cast-iron, (157.) 1¼ ct. per lb.
of sheet and cast iron, sheet ch. val., (216, S. S., 3587.) 45
Strait's oil, (92.) 25
Straw, flax-, (327.) $5 per ton.
unmfd., (796.) Free.
baskets, (395.) 30
baskets, lined and ornamented with wool or wstd., dtbl. under 362 or 363 respectively as mfs. + + of W. or wstd., (S. S., 3419.)
braids and trimmings, for bonnets, hats, and hoods, (448.) 20
hats, bonnets, or hoods, (400.) 30
knives, (216.) 45
mfs. of, + + +, (395.) 30
twisted, for forming braids, etc., (837 *b.*, Tr. Reg., p. 586.) 20
Straws, for juleps and other drinks, (837 *b.*, July 16, 1876, N. Y.) 20
Strings, of gut, for musical insts., (671.) Free.
same, for other pps., (488, S. S., 2637.) 25
of metal and other materials, for musical insts., met. ch. val., (469, S. S., 4453.) 25
same, S. ch. val., (469, Ibid.) 25

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* This seems to me to be the proper classification under the changed phraseology of the new law, (487), which seems to be sufficiently comprehensive to cover all kinds of stone, except marble and the mere rubble or refuse of the quarries.

	Per ct.
Strontia, acetate of, (92.)	25
carbonate of, (92.)	25
mineral carbonate of, (631.)	Free.
muriate of, (92.)	25
nitrate of, (92.)	25
oxalate of, (92.)	25
oxide of, or protoxide of strontia, (631.)	Free.
Strontianite, (631.)	Free.
Strontium, (215.)	20
Strychnia, or strychnine, in crystals or pulv., (30.)	50 cts. per oz.
acetate of, (30.)	50 cts. per oz.
bromide of, (30.)	50 cts. per oz.
citrate of, (30.)	50 cts. per oz.
with iron, (93.)	25
muriate of, (30.)	50 cts. per oz.
nitrate of, (30.)	50 cts. per oz.
phosphate of, (30.)	50 cts. per oz.
sulphate of, in crystals or pulv., (30.)	50 cts. per oz.
valerianate of, (30.)	50 cts. per oz.
all other salts of, (30.)	50 cts. per oz.
Studs, gold, without settings, (459.)	25
others, without settings, if jewelry, real or mock, (459, S. S., 5315.)	25
if not jewelry, dtbl. according to material.	
set with pearls or precious stones, or imitations thereof, (459, Tr. Reg., p. 587, S. S., 5315.)	25
Stummels, short pipes, (476 *a.*, S. S., 4925.)	70
Stump joints, iron or steel, (216.)	45
Styptic cottons, (93, S. S., 4987.)	25
Styrax, (688.)	Free.
Subacetate of copper, (635.)	Free.
Substances expressly used for manure, (505.)	Free.
mineral, in a cr. state, + + +, (215.)	20
vegetable, for beds and mattresses, (744.)	Free.
fibrous, + + +, (333 *b.*)	$15 per ton.
Succinic acid, (594.)	Free.
Succory root, as chicory, (288.)	2 cts. per lb.
Sugar beet, seed, (778.)	Free.
box shooks, (231.)	30
candy, not colored, (242.)	5 cts. per lb.
and all other confectionery, + + +, made wholly or in part of sugar, val. at not over 30 cts. per lb., (243.)	10 cts. per lb.
same, val. above 30 cts. per lb., or when sold by the box, package, or otherwise than by the lb., (244.)	50
cane, (286 or 837 *a.*, S. S., 1720, 2022.)	10
cane juice sirup, (*see* "Sugar, sirup of.")	
cane slips, (760.)	Free.
grape-, or glucose, (21.)	20
of milk, (797.)	Free.
or acetate of lead, the same article, (T. R., p. 553, S. S., 411,) dtbl. as follows:	
brown, (53.)	4 cts. per lb.
white, (54.)	6 cts. per lb.
Sugars, all not above No. 13 Dutch standard in color, and all	

	Per ct.
Sugars, concentrated melada,	
concentrated molasses,	
concrete,	
melada,*	
sirup of beet juice,	
sirup of cane juice, and	
tank-bottoms,	
testing by the polariscope not above 75 degrees, (235–6.)	$1\frac{4}{10}$ ct. per lb.
and for every additional degree or fraction thereof shown by the polariscopic test, (236.)	$\frac{4}{100}$ of a ct. per lb. in add.
all above No. 13 Dutch standard in color are classified by said standard and pay duty as follows, to wit (237.):	
all above No. 13, and not above No. 16, (238.)	$2\frac{75}{100}$ cts. per lb.
all above No. 16, and not above No. 20, (239.)	3 cts. per lb.
all above No. 20, (240.)	$3\frac{50}{100}$ cts. per lb.
tinctured, colored, or in any way adulterated after being refined, val. not over 30 cts. per lb., (243.)	10 cts. per lb.
(Secretary of the Treasury to select and furnish standards from time to time, *see* Pt. I., 1876.)	
(also to prescribe and require samples to be taken, *see* Pt. I., 1877.)	
confectionery, all + + +, made wholly or in part of sugar, and val. at not over 30 cts. per lb., (243.)	10 cts. per lb.
same, val. above 30 cts. per lb. or sold by the box, package, or otherwise than by the lb., (244.)	50
molasses, testing by the polariscope above 56 degrees, (241.)	8 cts. per gal.
testing not above 56 degrees, (241.)	4 cts. per gal.
damaged, how examined, (S. S., 3713.)	
Hawaiian, above No. 20, dtbl., (S. S., 3262.)	
rule as to retentions for sampling and weighing, (S. S., 3562.)	
rules for sampling, (S. S., 4386.)	
sampling and weighing of, (S. S., 3417, 3430.)	
sampling of, for drawback, (S. S., 3879.)	
tare on, (*see* S. S., 3665.)	
damage allowance on, (S. S., 4150.)	
Sulphate of alumina, (32.)	60 cts. per 100 lbs.
ammonia,† (37.)	20
baryta, mfd., (41.)	¼ of a ct. per lb.
unmfd., (40.)	10
copper, (51.)	3 cts. per lb.
iron, (52.)	$\frac{3}{10}$ of a ct. per lb.
lime, plaster of Paris, ground or calcined, (477.)	20
unground, (628.)	Free.
magnesia, or Epsom salts, (62.)	½ ct. per lb.
morphia, (123.)	$1 per oz.
potash, (70.)	20
quinia, (629.)	Free.
soda, (75.)	20
zinc, (92.)	25

* The act of March 3, 1875, Sec. 3, provided that "Melada shall be known and defined as an article made in the process of sugar-making, being the cane-juice boiled down to the sugar point, and containing all the sugar and molasses resulting from the boiling process, and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets, or other than tight packages, shall be considered sugar, and dutiable as such," (Pt. I., 2.05.)

† Sulphate of ammonia is not entitled to free entry as a manure, although intended for that use, (S. S., 1711.)

Per ct.

Sulphide, antimony, (600.) Free.
arsenic, (601.) Free.
copper paste, (837 *b.*, S. S., 1863.) 20
Sulphides or sulphurets, + + +, (92.) 25
Sulphur or brimstone, + + +, (632.) Free.
lac or precipitated, (633.) Free.
ore, as pyrites, or sulphuret of iron in its natural state, containing not over 3½ per cent. of copper, (144 *b.*) 75 cts. per ton.
but all containing over 2 per cent. of copper pays for the copper it contains, (144 *c.*) 2½ cts. per lb. in addition.
refined, in rolls, (77.) $10 per ton.
sublimed, or flowers of, (78.) $20 per ton.
Sulphurets, as sulphides, (*see above.*)
Sulphuric acid, (594.) Free.
ether, (106.) 50 cts. per lb.
Sumac, crude, (509.) Free.
ground, (11.) $\frac{3}{10}$ of a ct. per lb.
extract of, (11.) 20
wood, dried, (636, S. S., 4461.) Free.
Sunn, or sunn-hemp, (333 *b.*) $15 per ton.
Sun-shades, silk or alpaca, (491 *b.*) 50
frames, etc., for, (*see* "Umbrellas.")
Super-carbonate of soda, (73.) 1½ ct. per lb.
Suppositories, (93.) 25
Surgeons' instruments, not cutlery, according to material.
Surgical appliances, various, duty on, (S. S., 4987.)
Suspenders, cotton, (324 *a.*) 35
India-rubber, in whole or part, no part silk, wool, worsted, or mohair, (453.) 30
leather, (463.) 30
mixed materials, (*see* 823.)
silk, (383.) 50
wool, worsted, or hair, wholly or partly, (368.) 30 cts. per lb, and 50
webbing for, according to material.
Swaged steel, (*see* "Steel.")
Swan's down and feathers for beds, (650.) Free.
skins, dressed, (461 or 450.) 20
Sweepings of silver or gold, (798, S. S., 167.) Free.
Sweetmeats, all + + +, (322 *a.*) 35
glass jars or bottles filled with, dtbl. under 133, 134, or 136, according to quality of glass.
Swiss muslins, dotted and figured, (324 *a.*, S. S., 4868.) 35
Sword-blades, (207 *b.*, S. S., 2047.) 35
knots, metal, (427.) 25
Swords, including blades, packed with other parts of swords, grips, scabbards, etc., (207 *b.*, S. S., 2047, 2881.) 35

T.

TABLE-CLOTHS, cotton damask, (325.) 40
linen, (334.) 35
fasteners, brass or iron, (216.) 45
copper, (216.) 45
knives and forks, other than silver, gold, or german silver, (197.) 35
silver, gold, or german silver, (216.) 45
mats, not exclusively of vegetable mat., (378 *c.*) 40
of vegetable material exclusively, dtbl. according to material, or as non-enumerated mfs.
slabs, of slate, (131.) 30
tops, composition, or scagliola, (484.) 35
Tables, wood, as house and cabinet furniture under 230. 35

Per ct.

Tables (*continued*):
marble or mosaic tops for (468, S. S., 3858.) 50
with slate or mosaic tops, finished, (230, S. S., 3858.) 35
Tacks cut, (159.)
not exceeding 16 oz. to the M. 2½ cts. per M.
exceeding 16 oz. to the M. 3 cts. per lb.
tinned, (216.) 45
other than above, (216.) 45
Tacum fibre, (837 *a.*, S. S., 3105.) 10
Taggers' iron, all commercially known as common or black taggers' iron, whether put up in boxes or bundles or not, (151 *b.*) 30
tin, (153 *a.*) 1 ct. per lb.
Tags, paper, printed, (384.) 25
Tailors' irons, (157.) 1¼ ct. per lb.
Talc, cr., (215.) 20
powdered, (837 *b.*) 20
prepared for tailors' use, (837 *b.*, S. S., 4503.) 20
Tallow, (489.) 1 ct. per lb.
candles, (408.) 20
Talmas, wholly or ptly. of wool, wstd., or hair, for ladies' or children's apparel, (367.) 45 cts. per lb. and 40
Tamarinds, in their rough and natural condition, and retaining their acid flavor, (799, T. R., p. 587.) Free.
in cr. molasses, (799, S. S., 5552.) Free.
preserved in sugar, brandy, or molasses, (302 *a.*, T. R., p. 587, Aug. 28, 1858, Boston.) 35
Tamboured mfs. of linen, + + +, (337.) 30
Tambourines, (469.) 25
if toys, (425.) 35
Tampico fibre, or istle, (333 *b.*, S. S., 3320.) $15 per ton.
cloth of, as grass cloth, (351, 822, S. S., 390.) 35
Tank bottoms and tank-footings, as melada under 236, (S. S., 301.)
Tanned calfskins, (461.) 20
leather and skins, (*see* "Leather" and "Skins.")
Tanners' knives, (216, March 30, 1865, Boston.) 45
Tannic acid, (109.) $1 per lb.
Tannin, (109.) $1 per lb.
Tanning, cr. articles for, + + +, (509.) Free.
Tapers, of all kinds, (408.) 20
Tapes, cotton, (324 *a.*) 35
Harlaem, (324 *a.*) 35
leather, (463.) 30
linen, (336.) 40
measuring, linen, (336.) 40
leather, (463.) 30
silk, or taste, (383.) 50
tailors', leather, (463.) 30
in silver, or German silver cases, (216.) 45
Tapestries, according to material.
Tapioca, cassava, or cassada, (800.) Free.
flake, pearl, or flour, (800, S. S., 3161.) Free.
Tar, coal-, cr., (80.) 10
wood-, (79.) 10
Taraxacum, or dandelion-root, (290, S. S., 3289.) 2 cts. per lb.
Tare, on leaf tobacco, (S. S., 4018, 4676.)
on licorice, (S. S., 3466.)
on sugar, (S. S., 3613, 3665, 4023.)
Tares, black, (605.) Free.
Tarlatane muslins, as cotton cloth.
Tarpaulin, double warp, as mf. of jute, + + +, dtbl. under 334, (S. S., 1617.)
Tarpaulings, hats, (400.) 30

Per ct.

Tartar, cream of, (18, S. S., 1551.) 6 cts. per lb.
cr. argal or argol, (519.) Free.
partially refined, including lees crystals, (31.) 4 cts. per lb.
Tartar emetic, or tartrate of antimony, (92.) 25
Tartaric acid, (14.) 10 cts. per lb.
Tartrate of soda and potassa, or rochelle salt, (29.) 3 cts. per lb.
Tassels and cords, metal, (427.) 25
silk, (383.) 50
silk and cotton, S. ch. val., (383.) 50
wool, wstd, or mohair, wholly or ptly., (368.) 30 cts. per lb. and 50
Tax, Int. Rev., (861-66.)
Teams of animals, including their harness and tackle, and the vehicles actually owned by persons emigrating from foreign countries to the U. S. with their families, and in actual use for the purpose of such emigration, under regs, (642 *b.*, and see Regs., art. 384; also T. D., 23, 46, 94, and S. S., 2388, 2724.) Free.
Tea-mats of grass, (395, S. S., 3635.) 30
sets, toy-, (425, S. S., 3485.) 35
plants, (802.) Free.
Teapots, according to material.
Teas,* (801.) Free.
Brazilian or maté, also known as Heva Yerba and Paraguay-tea, (837 *b.*, S. S., 3909.) 20
tin cans containing, admitted free of duty, (S. S., 5332.)
Teasels, (803.) Free.
Tecali marble, as marble, (S. S., 2306.)
Teeth, elephants', unmfd., as ivory, (726.) Free.
other, mfd., (490.) 20
unmfd., (804.) Free.
Telegraph cable, old-, copper wire and gutta percha, *not* free, (S. S., 3573.)
poles, with or without the bark, as round unmfd. timber, (734, S. S., 1595.) Free.
wire, or cable, (*see* "Wire.")
Telegraphic cable cores, copper and gutta percha, (216, S. S., 3008.) 45
Telegraphy, insulators for use in, dtbl. according to material.
Telescopes, all, at the highest rates to which the comp. mat. of ch. val. is liable, (823, July 7, 1865, Boston.)
Telescopic discs, partially finished, (143, Jan. 18, 1859, Boston.) 45
object-glasses, or optical discs, edges ground or cut, (135, Aug. 5, 1858, Boston.) 45
Tennis balls, covered with fine woollen flannel or cloth, dtbl. under 362, as mfs. in part of wool, + + +, (S. S., 4009, 5382.)
of rubber, (454, S. S., 5542.) 25
Terra alba, aluminous, (805.) Free.
other, (477, S. S., 2485, 4093.) 20
cotta statues, in bas-relief, (127, S. S., 372.) 55
works in, sp. impt. for permanent exhibition

Per ct.

Terra (*continued*):
or public monument, (*see* "Special Importations.")
de sienna, (89.)
umbra, (89.)
dry. ½ ct. per lb.
ground in oil. 1½ ct. per lb.
japonica, (806.) Free.
dry. ½ ct. per lb.
ground in oil. 1½ ct. per lb.
Terne plates or sheets, (153 *a.*) 1 ct. per lb.
mfs. of, (216, S. S., 2329.) 45
Teutenegue, (*see* "Tutenag.")
Theatrical dresses, hats, and costumes, parts of the professional personal wardrobes of actors bringing them, intended in good faith for their own professional use, held to be professional implements, (815, S. S., 4721.) Free.
properties, scenery, etc., owned by managers of theatres, and to be used by actors in their employ, dtbl., (S. S., 4686, 4773.)
Thein, or caffein, (93.) 25
Thermometers, and similar articles, according to material.
Thimbles, according to materials.
Thon marine, or tunny, or Spanish mackerel, (280.) 50 cts. per 100 lbs.
Thread buttons, (407.) 25
cotton, spool-thread, when on spools containing *not* over 100 yards each, (326.) 7 cts. per doz. spools.
the same when on spools containing over 100 yds., is subject for every 100 yds., or fraction thereof, in excess of 100 yds., to an additional duty of 7 cts. per doz. spools.
thread,† yarn, warps, or warp-yarn, *all*, in whatever form, except spool-thread, to wit: (318 *a.*)
val. not over 25 cts. per lb., (318 *b.*) 10 cts. per lb.
over 25 and not over 40 cts., (318 *c.*) 15 cts. per lb.
over 40 and not over 50 cts., (318 *d.*) 20 cts. per lb.
over 50 and not over 60 cts., (318 *e.*) 25 cts. per lb.
over 60 and not over 70 cts., (318 *f.*) 33 cts. per lb.
over 70 and not over 80 cts., (318 *g.*) 38 cts. per lb.
over 80 cts. and not over $1, (318 *h.*) 48 cts. per lb.
over $1, (318 *i.*) 50
flax or linen, (336, S. S., 4877.) 40
laces, (*see* "Laces.")
pack-, flax or linen, (336.) 40
other according to material.
shoe-, linen, (336.) 40
silk, other than sewing-silk, twist and floss, (381.) 30

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* See "Act to prevent the importation of adulterated and spurious teas," (Pt. I., 2358 to 2365; *see* also Regulations as to, S. S., 5636.)

† Upon investigation it is found that the weight of cotton-thread varies from one to one and a half per ct., according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per ct. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice, (S. S., 2590.)

Per ct.

Thread socks and stockings, (336.) 40
patent-, or gill twine, (347.) 25
Thyme-, origanum oil, (583.) Free.
Thymol, (92.) 25
Tickings, cotton, as cotton cloth.
Ties, cotton-, of iron or steel, not thinner than No. 20, w. g., (155.) 35
neck-, according to material.
railroad, of wood, (769, S. S., 2673.) Free.
Tiles, enamelled and "celeste," (125, S. S., 3352, 3714.) 60
encaustic,* (129, S. S,, 2419.) 35
for draining, (130, 822, T. R., p. 588.) 20
marble paving-, (467 *b.*) $1.10 per cub. ft.
ornamental, for wainscotings, etc., (125, S. S., 3714.) 60
painted or decorated, (125, S. S., 3705, 3714.) 60
roofing and paving,† all colors, + + +, (130, S. S., 3352.) 20
slate, (131.) 30
"Spanish printed glazed," (125, S. S., 3714.) 60
Timber, hewn or sawed, (217.) 20
round, unmfd., + + +, (734.) Free.
sawed, other than for building wharves, held to be dtbl. as lumber, (S. S., 5380.)
ship-, (734.) Free.
squared or sided, + + +, (218.) 1 ct. per cub. ft.
used for spars and in building wharves, (217.) 20
vessel or ship-, sp. impt., (*see* "Special Importations.")
Tin bars, blocks, or pigs, (807.) Free.
boxes, (216.) 45
cans covering tea, (S. S., 5332.) Free.
crystals of, (92.) 25
dross, (215, S. S., 3604.) 20
fish-cans,‡ (*see* "Fish.")
foil, (216, S. S., 2674.) 45
for roofing, being tin plates, with ends turned down and fastened together for use in roofing, (153, S. S., 513, 1462.) 1 ct. per lb.
grain or granulated, (807.) Free.
Japanned ware of, + + +, (457.) 40
liquor, (92.) 25
mfs. wholly or partly of, + + +, (216.) 45
muriate of, (92.) 25
ore, (807.) Free.
oxide of, (92.) 25
oxymuriate of, (92.) 25
plates or sheets, iron or steel-, coated with tin or lead or with a mixture of which these metals are a component part by the dipping *or any other process*, and commercially known as tin-plates, terne-plates, or taggers' tin, (153 *b.*) 1 ct. per lb.
iron or steel, other than above, galvanized or coated with tin,§ (*see* "Iron" and "Steel.")
damage on allowed, S. S., 3510.)
reflectors for Christmas trees and like pps., (425, S. S., 3797.) 35

Per ct.

Tin, roofing-, continuous, (153 *b.*, S. S., 1462.) 1 ct. per lb.
salts of, (92.) 25
taggers'-, (153 *b.*) 1 ct. per lb.
terne-, (153 *b.*) 1 ct. per lb.
Tincal, or cr. borax, (43.) 3 cts. per lb.
Tinctures, fragrant, for toilet, (99.) 50
medicinal, alcoholic, (118.) 50 cts. per lb.
opium, (122.) 40
proprietary, (99.) 50
toilet, (99.) 50
Tippets of fur, (435.) 30
wholly or ptly of wool, wstd., or hair, (except knit goods,) for ladies' and children's apparel, (367.) 45 cts. per lb. and 40
others, dtbl. according to material, as clothing or wearing apparel.
Tires, railway-, or parts of, (179 *a.*) 2½ cts. per lb.
Tissues, for hats, etc., (448.) 20
Tivoli boards, cheap, for chds. toys, (425, S. S., 3357.) 35
Toasters, cheese or bread, (216.) 45
Tobacco in bales from Sumatra, tare on, (S. S., 4676.)
Tobacco, internal revenue tax on, (861.)
leaf, of which 85 per cent. is of the size and fineness suitable for wrappers, and of which over 100 leaves are required to weigh a lb., if not stemmed, (246.) 75 cts. per lb.
same, stemmed, (246.) $1 per lb.
and internal revenue tax of 8 cts. per lb.
all other in leaf unmfd. and not stemmed, (247.) 35 cts. per lb.
mfd. of all descriptions, and stemmed tobacco, + + +, (249.) 40 cts. per lb.
and internal revenue tax of 8 cts. per lb.
scraps, including cuttings and clippings, dtbl. as mfd. tobacco, (S. S., 2486.)
stems, (248.) 15 cts. per lb.
unmfd., all + + +, (251.) 30
re-impt., domestic, directions for stamping, (S. S., 5338.)
Toile ardoisée, canvas slate, coated with a compound part rubber, and for use as a substitute for slates or blackboards, (453, 822, S. S., 2614.) 30
Toilet preparations, the following, viz.: essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrices, tooth-pastes, aromatic cachous, and other non-alcoholic perfumeries or cosmetics, + + +, used or applied as perfumes or applications to the hair, mouth, or skin, (99.) 50
cologne water, and other alcoholic perfumeries, (100, Dec. 23, 1867, April 8, 1868, Boston.) $2 per gal. and 50
lavender water, alcohol, or dist. spts. pr. in., as as alcoholic perfumery, (100, S. S., 1776.) $2 per gal. and 50

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* This includes the so-called "Mittlach tiles," (S. S., 2419.)

† Glazed encaustic and paving tiles used for paving, and differing only from the ordinary tiles in being glazed, held dutiable as encaustic and paving tiles, respectively, (S. S., 2785.)

‡ Tin cans, mfd. in the U. S., of foreign material, exported with drawback, filled with domestic salmon, and returned in same condition, held to be dutiable as mfs. of tin, (S. S., 3221.)

Tin cans, filled and exported with drawback not weighable, (S. S., 3302.)

Tin cans, landing certs. on exportation, (S. S., 3659.)

§ Strips of iron, *thus* coated with tin, to be mfd. into hoops for buckets, etc., dutiable under 151 *c.*, (S. S., 2591.)

Per ct.

Toilet, lavender water, without alcohol, (99, ibid.) 50
vials and bottles, cut or ornamented, (135.) 45
vinegar, alcohol, or dist. spts. pr. in., as alcoholic perfumery, (100, S. S., 1776.) $2 per gal. and 50
same, without alcohol, (99, ibid.) 50
Toilets, miniature, for dolls, (425, S. S., 569.) 35
Tomatoes,* (286, S. S., 1843.) 10
Ton, *see* definition of, (1913)
Tongs, metal, other than gilt or plated, (216.) 45
gilt or plated, (210.) 35
Tonics, proprietary, (99.) 50
other, med., alcoholic, (118.) 50 cts. per lb.
med., non-alcoholic, (93.) 25
Tonnage tax, schedule of rates, (S. S., 3365.)
on Spanish vessels, (S. S., 3402.)
Tonquin, Tonqua, or Tonka beans, (808.) Free.
Tools of immigrants, (815.) Free.
Tooth brushes, (404.) 30
pastes, powders, and washes, (99.) 50
picks, quill, (837 *b.*, S. S., 1291.) 20
other, according to material.
Topaz, real, (480.) 10
imitation of, composition, (420.) 10
Tops, composition or scagliola, for tables and other furniture, (484.) 35
Torchon laces, linen, (337, S. S., 5215.) 30
Tortoise shells, (809.) Free.
mfs. of, + + +, (486.) 25
Touchstones, (837 *b.*) 20
Tourists' effects, (*see* S. S., 3673.)
Tow of flax, (330.) $10 per ton.
of hemp or codilla, (330.) $10 per ton.
yarn, called "green tow yarn," duty as on "flax yarns," (335, Dec. 2, 1864, Phila.) 35
Toy bells, small brass-, (425, S. S., 3382.) 35
magnets, (736, S. S., 5293.) Free.
Toys, (425.) 35
covered with sheepskin with wool on, (425, S. S., 3530.) 35
watch chains, brass, (425, S. S., 3208.) 35
Traces, leather, (415.) 35
Tracing cloth, vellum cloth, (324, S. S., 3834.) 35
Track-tools, iron or steel, (165.) 2½ cts. per lb.
Trade-marks, protection of, (844.)
registration of, (Pt. I., 2315–26, 2333.)
Tragacanth gum, crude, (636.) Free.
not crude, (94.) 10
Transit of goods to Brit. Poss. on the Pacific, (S. S., 4687.)
Traps, iron and wood, or iron wire, (216.) 45
steel, (216.) 45
Travelling cases or boxes, wood, leather, and silk, S. little value, as fancy boxes, (390, S. S., 3724) 35
rugs, wholly or partly of wool, as mfs. of wool, + + +, under 362, (Sep. 21, 1859, N. Y.)
other, not portions of carpets or carpetings, (378 *c.*) 40
Trays, salvers, or waiters, copper, (216.) 45
gilt or plated, (210.) 35
gold, silver, or German silver, (216.) 45
japanned, (457.) 40
wood, (233.) 35
Treacle, molasses, which see.

Per ct.

Treaties, (827, 845, 855.)
Trees and scions, all + + +, (760, S. S., 1681.) Free.
for Department of Agriculture, or U. S. botanical garden, (762.) Free.
Trimmings, bead-, or beaded-silk, (396.) 50
coach and harness, (415.) 35
cotton, (325.) 40
hat-, bonnet-, and hood-, composed of straw, chip, grass, palm-leaf, willow, hair, whalebone, or any other like substance or material, (448.) 20
lace, according to material.
linen, other than lace, (336.) 40
metal embroidery-, (401, 427.) 25
silk, (383.) 50
wholly or ptly. of wool, wstd., or hair, (368.) 30 cts. per lb. and 50
Tripoli, (634.) Free.
Troches, proprietary preps., (99.) 50
Trowels, (216.) 45
Truffles, preserved, (287.) 30
Trumpets, cavalry-, (469, S. S., 5217.) 25
Trunks, leather, or wood and leather, (463.) 30
metal and wood, (216.) 45
Trusses, according to material.
Tubes, boiler-, of wrought iron or steel, (169.) 3 cts. per lb.
bone or ivory, (399.) 30
chemical, glass, (143.) 45
condenser, of brass, for vessels, *not* exempt under 834, (S. S., 1684.)
earthenware, brown, (124.) 25
gilt metal, (210.) 35
glass, other than chemical, plain, (134.) 40
other than plain, (135.) 45
gold, silver, or other metal, except gilt or plated, and iron and steel, (216.) 45
India-rubber, exclusively, (454.) 25
and other materials, (453.) 30
iron, cast-, (156.) ct. per lb.
iron or steel, wrought, other than boiler tubes, (170.) 2¼ cts. per lb.
wool-covered, flexible gas tubes or tubing, as mfs. in part of wool, + + +, under 362:
value not over 80 cts. per lb. 35 cts. per lb. and 35
value over 80 cts. 35 cts. per lb. and 40
Tumblers, glass, ground, cut, or decorated, (135, S. S., 3030.) 45
plain, (134.) 40
Tulles Malines, silks in piece, (383, March 21, 1867, E. C. C. & Co.) 50
Tuning-forks, (216, S. S., 4730.) 45
Tunny, or Spanish mackerel, (280.) 50 cts. per 100 lbs.
Turkey woollen rugs, (378 *c.*, S. S., 2836.) 40
Turmeric, (589.) Free.
Turpentine, Chian, crude, (636, S. S., 5114.) Free.
med., oleo-resin, (93, S. S., 4701.) 25
spts. of, (86.) 20 cts. per gal.
Venice, (590.) Free.
Turquoise, not set, (480.) 10
Turtles, (810.) Free.

* Webster and Worcester define *fruit* to be the "products of certain plants covering and including their seeds," among which Webster enumerates "berries, figs, melons, and others." According to this definition are not *tomatoes* entitled to free entry, as "fruits green, ripe, or dried," under 704? If melons are fruit, why are not tomatoes

Per ct.

Tutenag, in blocks or pigs, (193 *a.*) 1½ ct. per lb.
in sheets, (193 *b.*) 2½ cts. per lb.
mfs. of, (216.) 45
Tweezers, gold or silver, (216.) 45
steel, (216.) 45
Twilled cottons or Silesias, as cotton cloth.
Twills, "rainbow stripe printed worsted and cotton," classified with merinos, (*see* "Woollens, dress goods," Sep. 21, 1857, Boston.)
Twines, cotton, + + +, (324 *a.*) 35
flax or linen, (336.) 40
gilling, (347.) 25
hemp, + + +, (336, S. S., 2572.) 40
seine, (347.) 25
Twist, in the gum, (381.) 30
or cordonnet, purified or dyed, (383, S. S., 2773, 2827.) 50
or cordonnet of spun silk, fit for sewing, as sewing silk purified, (383, S. S., 3900.) 50
same, weighted for fringes, tassels, etc., (383, S. S., 3798.) 50
or other mfs. of cloth woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, (382, S. S., 3311.) 10
purified or dyed, (383.) 50
Type metal, (213.) 20
Types, new, including brass types, fit only for printing, (199, S. S., 1911.) 25
old, and fit only to be remfd., (811.) Free.
Tyrian dye, (837 *b.*, July 8, 1861, Boston.) 20

U.

ULSTERS, for ladies and children, wholly or ptly. of wool, worsted, or hair, (367.)
45 cts. per lb. and 40
Ultramarine, prepared or other, (85, S. S., 4950.)
5 cts. per lb.
Umber and umber earths, (89.) dry. ½ ct. per lb.
ground in oil. 1½ ct. per lb.
Umbrella cloths of worsted, dtbl. under 363, (S. S., 1583.)
and parasol ribs and stretcher-frames, tips, runners, handles, or other parts, wholly or chiefly of metal, (491 *a.*, S. S., 1420.) 40
rings and buttons, metal, (491 *a.*, S. S., 3693.) 40
sticks, cr., to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further mfd. than cut into lengths suitable for umbrella, parasol, or sunshade sticks, or walking-canes, (812.) Free.
parasol and sunshade sticks and frames, finished or not, + + +, (1445.) 30
Umbrellas, bamboo, and paper, (491 *c.*, S. S., 4205.) 40
parasols, and shades, silk or alpaca, (491 *b.*) 50
all other, (491 *c.*) 40
Undervaluation, goods subject to specific duty according to value, are liable to penal additions for, (S. S., 3370.)
But *contra*, if duty purely specific, (S. S., 3335, 3519, T. D., 44.)
Undervaluation of like goods in separate invoices, shipped to one consignee, to be considered separately, (S. S., 4964.)
Undervalued goods, penal additions part of the dtbl. val. under 2156, Pt. I., (S. S., 3711.)

Per ct.

Unenumerated articles, assimilated, dtbl. under 822–25.
other, (837, S. S., 1910, 1923, 1943.)
"Union lawns," C. and L. component of ch. val. rules; when the compts. are equal, or cannot be determined, cotton rules under 822–3, (S. S., 3343.)
United States, all articles for, provided the price does not include duty, (645.) Free.
bags, barrels, carboys, casks, and other vessels, of domestic mf., exp. filled with domestic products, and returned empty, or exp. empty, and returned filled with foreign products, including shooks, when returned as barrels or boxes, under regs., (649 *b.*) Free.
barrels of American mf. exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at the time of export of intent to return the same empty, 648.) Free.
botanical garden, plants, trees, shrubs, roots, seed-cane, and seed imported for, (761.) Free.
personal and household effects, not merchandise, of citizens of, dying abroad, (757.) Free.
productions or mfs. of, re-imported in same condition as exported,* (649 *a.*) Free.
products of the fisheries of, (749.) Free.
Uranate of soda, "uranium yellow," (87, S. S., 4293.) 25
Uranium, chloride of, (92.) 25
nitrate of, (92.) 25
oxide of, (635.) Free.
"Uranium oxyd natron," so-called, as uranate of soda, (87, S. S., 4293.) 25
Urea, (93.) 25

V.

VACCINE VIRUS, (637.) Free.
Valenciennes, (lace,) (337.) 30
Valentines, according to mat. and assimilation, (S. S., 2125, 4629.)
Valerian oil, (583.) Free.
Valonia, nut used in tanning, (509.) Free.
Valuation of different articles of wool or cotton impt. in the same package, (*see* Pt. I., 1873.)
Valuations, additions by appraiser must exceed 10 per ct. of total val., stated in entry, to subject to penal duty, (S. S., 3192.)
Vandyke brown, (87.) 25
Vanilla beans and plants, (760.) Free.
Varnish, ptly. dist. spts., rules for determining comp. of ch. val., (S. S., 4891.)
so-called, composed of 1½ lb. shellac to gal. alcohol, held to be dist. spts., (S. S., 4549.)
shellac-, mfd. from domestic spts., how val., (S. S., 5613.)
Varnishes, spirit-, (119.) $1.32 per gal. and 40
all other, (119.) 40
Vases of metal adorned with figures, are dtbl. as mfs. of metal, (T. R., p. 589.)
Bohemian-, or porcelain-glass, (143.) 45
China, porcelain, parian, bisque, earthen or stone ware, painted, printed, gilded, or otherwise decorated or ornamented in any manner, (125.) 60

* Horses exported to be trained, may be returned free under this provision, (S. S., 2190).

Per ct.

Vases (*continued*):
same, plain white, not ornamented or decorated, (126.) 55
if plain stoneware above the capacity of 10 gals., (128.) 20
all other, of earthy or mineral substances, + + +, (127.) 55
glass, cut, or decorated, (135.) 45
Japanese, cloisonné, enamelled, copper ch. v., (216, S. S., 4061.) 45
platinum for chemical uses, (763.) Free.
Vegetable fibres, raw, (1816, S. S., 2789, 3013.) 10
ivory buttons, (407, S. S., 1319.) 25
ivory, mfs. of, + + +, (399.) 30
or nuts, unmfd., (726.) Free.
oils, (92.) 25
substances for beds and mattresses, (744.) Free.
fibrous, unmfd., + + +, (333 *b*.) $15 per ton.
for hats, bonnets, or hoods, (448.) 20
for paper stock, (754.) Free.
raw and unmfd., not enumerated, and other than above, (837 *a*.) 10
Vegetables, edible, in their natural state or in salt or brine, all + + +, (286.) 10
desiccated and compressed, (287, Aug. 30, 1859, N. Y.) 30
or vegetable substances in a cr. state, used in dyeing and tanning, + + +, (509.) Free.
or red beets, essence of, dist. spts., (*see* "Liquors.")
edible, prepared or preserved, of all kinds, + +, (287.) 30
if in glass bottles or jars, additional duty to be paid on the same according to quality under 133, 134, or 136.
Vegetable wax, (592.) Free.
Vehicles of immigrants, (*see* "Immigrants.")
Veils and veiling, crape, cotton, or cotton ch. val., (324 *a*.) 35
silk,* or S. ch. val., + + +, (383.) 50
wstd., barége, as mfs. of wstd., + + +, under 363.)
Velocipedes and bicycles, (412, S. S., 3283.) 35
Vellum, (813.) Free.
cloth, or tracing cloth, (324 *a*., S. S., 3834.) 35
Velvet ribbons, silk ch. val., (383.) 50
Velvets, cotton, (325.) 40
silk, (383.) 50
Velvet uppers for slippers, cotton embroidered, (325, 823.) 40
same, of silk, or silk ch. val., + + +, (383.) 50
Veneering rods, (216.) 45
Veneers, ivory, unpolished, (399, Jan. 28, 1881, Genl. Appr. H.) 30
of maple and walnut from Canada were classified by the Dept. under the "Reciprocity treaty" of 1854, with "timber and lumber of all kinds, round, hewed, or sawed, unmfd., in whole or part," (June 21, 1859, Detroit.)
under this ruling they should be classified *now* with "Cabinet-woods, unmfd.," (818.) Free.
produced by cutting, dtbl. as mfs. of wood + + +, (233, S. S., 1426.) 35

Per ct.

Venetian red, (87.) 25
Venice turpentine, (590.) Free.
Venison carcasses, (837 *a*., S. S., 2325.) 10
hams, (254.) 2 cts. per lb.
Veratrine, (93.) 25
Verdigris, or subacetate of copper, (635.) Free.
Verditer or Bremen green, (87.) 25
Verification of invoices, (*see* certain rulings as to, S. S., 2750, 3120.)
of manifests of im. tr. goods, (S, S., 3882.)
Vermicelli, macaroni, and all similar preps., (735, Pt. I., 2178 *b*., T. I., 281 *a*. and 649 *a*.) Free.
Vermilion, dry or in oil, (87.) 25
Vermuth, duty as on still wines, (309, S. S., 1585, 2367.)
of Noilly, Prat & Co.. gauge of bottles, (S. S., 3293.)
Vessels, cast-iron, + + +, (157.) 1¼ ct. per lb.
for liquids, grain, etc., of American mf., reimported, (*see* "Re-importations, of casks, etc.")
hollow-ware, coated, glazed, or tinned, (201.) 3 cts. per lb.
Japanned ware, (457.) 40
platinum or parts of, for chem. uses, (763.) Free.
others according to material.
marine, built in U. S., for foreign trade, materials for, or for repair of, (*see* 834–5, and T. D., 38.†)
American, coal stores of, (674.) Free.
(but none to be unloaded.)
copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports, (680.) Free.
U. S., enrolled and licensed for frontier trade, or intended for such trade,‡ are required for repairs made or equipments (including boats) purchased in a foreign country, to enter the same on their first arrival in any U. S. port and pay duty on the cost thereof, (*see* Pt. I., 2040–41, and notes, S. S., 1, 172, 385.) 50
U. S., iron imported for constructing, (*see* new rules, S. S., 4519.)
U. S., registered, built of dtbl. materials, entry and clearance, (S. S., 4468.)
U. S., registered, when repairs dtbl., (*see* Regs., art. 472, and T. D., 12.)
foreign, old sheathing metal taken from bottom of, in foreign port is dtbl. when impt. into the U. S., (S. S., 1783.)
foreign, old sheathing metal taken from bottom of foreign vessels undergoing necessary repairs in the U. S. not dtbl., (S. S., 538.)
foreign, old metal stripped from foreign vessels in foreign ports, and impt. into the U. S., dtbl. although of domestic origin, (S. S., 1783.)
sunk in U. S. waters, goods recovered from, (*see* "Special Importations, wrecks.")
forfeiture of certain, for prohibited importations, (845.)
subject to discriminating duties on importations in, (827.)
Vestings, according to material.
Vesuvin, as aniline dyes, (82, S. S., 616.) 35

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* Including Parisiennes, aerophanes, Donna Maria, "gaze crépe Anglaise," crépe-crépe, crépe de Chambord, grenadines, crépe turquoise, crépe imperatrice, rolled and folded crépes, etc.

† Vessels built to be sold, when ready for sea, to parties out of the U. S., are not entitled to refund, or rebate of duties under 834 and 835, (S. S., 2843.)

‡ Repairs to American registered vessels or pleasure yachts, in foreign ports, are not dtbl. under this provision, (S. S., 3379, 4154.)

Per ct.

Vetches, (760 or 286.) 10
Vials, cut, (135.) 45
plain, flint, or lime glass, (134.) 40
green or colored glass, plain, (133.) 1 ct. per lb.
Vichy lozenges, (93, S. S., 1646.) 25
salts, (92, S. S., 2021.) 25
Vicugna skins, with wool on, as wools on the skin, which see, (360, 1159, Jan. 31, 1859, Phila.)
Vinegar, demijohns containing, (133.) 30
requiring 35 grains of bicarbonate of potash to neutralize 1 oz. troy thereof,* (289, S. S., 2988.) 7½ cts. per gal.
stronger, on each grain in excess of 35, required to neutralize, must pay in addition to above, (S. S., 2988.) $\frac{3}{4}$ of a ct. in add.
concentrated, or acetous acid, (*see* "Acid, acetous.")
essence of, when dtbl. as an acetic acid, and when as vinegar, (S. S., 3964, 4213.)
toilet, (99.) 50
wine-, in bottles, dtbl. by the gallon under 289, (S. S., 1816.)
Vinegars, non-alcoholic med. preps. + + +, (93.) 25
Vines, all + + +, (760.) Free.
Violin bows, (469, S. S., 4453.) 25
cases, wood, impt. separately, (233, S. S., 2427.) 35
Violins, (469.) 25
small and cheap, with only 3 strings, (469, S. S., 5437.) 25
Violin strings, gut or gut-cord, (671.) Free.
gut, covered with wire, (469, S. S., 2415.) 25
silk and metal, (469, S. S., 4453.) 25
tail-pieces, bridges, and finger-boards, (469, S. S., 4453.) 25
Vises, (216, S. S., 3526.) 45
Vitriol, blue or Roman, or sulphate of copper, (51.) 3 cts. per lb.
green, (52.) $\frac{3}{10}$ of a ct. per lb.
white, or sulphate of zinc, (92.) 25
Volatile oils, (92.) 25
Volute cell machines, (475, S. S., 4122.) 35
Vomic nut, (552.) Free.

W.

WADDING, cotton, (324 *a.*) 35
paper, (388.) 15
Wads, gun-, of all kinds, (440.) 35
Wafers, + + +, (814.) Free.
coverings for pills, (837 *b.*, S. S., 2506.) 20
medicated, (93.) 25
proprietary or toilet, (99.) 50
Wagon blocks, (222.) 20
boxes, iron, rough castings, (157.) 1¼ ct. per lb.
prepared for use, (216.) 45
tongues, sawed only, (222, S. S., 2570.) 20
Wagons, sleighs, harness, ploughs, and other implements brought by farmers arriving in the U. S. from foreign countries as immigrants for their own use, the same having been used by them in such foreign countries. (815 *a.*, and notes, May 5, 1869.) Free.
Waiters or salvers, according to material.

Per ct.

Walking-sticks or canes, finished, (409.) 35
finished, excepting heads, (409, S. S., 4505.) 35
same, unfinished, (409.) 20
same, unmfd., viz., reeds or other sticks and canes in the rough, or no further mfd. than cut into lengths suitable for, (646, 812.) Free.
supplied with smoking-pipe, (476 *a.*, S. S., 3692.) 70
Walnut lumber, (*see* T. D., 43.)
Walnuts, all kinds, (303 *b.*) 3 cts. per lb.
Wardrobes for dolls, (425.) 35
Ware, China, porcelain, and Parian, and other crockery, (*see* "Earthenware.")
gilt, plated or britannia, (210.) 35
japanned, + + +, (457.) 40
Warehouse, all goods in at the date on which the act of March 3, 1883, took effect, to be subject only to the rates of duty provided in that act, (854.)
Warehouses, bonded, ports containing, (S. S., 3439, *see, also, post*, Pt. IV., p. 78.)
Warming-pans, brass or tin, (216.) 45
copper, (216.) 45
Warps and warp-yarn, cotton (318):
value not over 25 cts per lb., (318 *b.*) 10 cts. per lb.
over 25, and not over 40 cts., (318 *c.*) 15 cts. per lb.
over 40, and not over 50 cts., (318 *d.*) 20 cts. per lb.
over 50, and not over 60 cts., (318 *e.*) 25 cts. per lb.
over 60, and not over 70 cts., (318 *f.*) 33 cts. per lb.
over 70, and not over 80 cts., (318 *g.*) 38 cts. per lb.
over 80, and not over $1, (318 *h.*) 48 cts. per lb.
over $1, (318 *i.*) 50
Wash balls, (9.) 15 cts. per lb.
blue, (479.) 20
Washers, wrought-iron or steel, (162.) 2 cts. per lb.
Washes, tooth-, (99.) 50
Washing-crystals, sal soda, (72.) ¼ of a ct. per lb.
mf. of sal soda and borax, (837 *b.*, S. S., 4123.) 20
Wash-lists, printed, (384.) 25
Waste, all + + +, (493.) 10
bagging, for mf. of paper, (754 *a.*) Free.
cotton, (754 *b.*) Free.
flax-, or mill-, fit only for the mf. of paper, (754 *a.*, S. S., 4464.) Free.
flocks, or shoddy, of wool, (361.) 10 cts. per lb.
fur, (493, T. R., p. 590, April 24, 1863, N. Y., S. S., 868.) 10
jute-thread, fit only for mf. of paper, (754, S. S., 1836.) Free.
mica, (742.) Free.
of every kind, fit only for making paper, (754.) Free.
rope, fit only for making paper, (754.) Free.
silk, (785, S. S., 3752.) Free.
woollen, (361.) 10 cts. per lb.
Watch cases,† silver, as parts of watches, (494, Oct. 29, 1860, Boston, S. S., 1248) 25

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* Vinegar of less than the standard strength is subject to duty as if of the standard strength, (S. S., 2988.) For the mode of testing the strength see S. S., 3136.

† The importation of foreign watches, watch cases, watch movements, and parts of watches, simulating domestic trade-marks, prohibited, (844.) Watches of foreign mf. sent to Europe for repairs are subject to duty on reimportation, (S. S., 2631.)

Watch-pins, classified as "parts of watches," under 494, (S. S., 2720.)

	Per ct.
Watch chains, of gold or silver, (459, S. S., 496.)	25
German silver, (216, S. S., 3174.)	45
steel, (216. S. S., 3169.)	45
toy, of brass, (425, S. S., 3208.)	35
crystals, glass, (~~448~~, S. S., 1899.) 494	25
dials, all, (494, S. S., 2807.)	25
guards, of human hair, (442, S. S., 1603.)	35
or chains, silk, (383.)	50
small medallions for, of steel, (216, S. S., 5146.)	45
hands, and chain hooks, as watch materials and unfinished parts of watches, (494, Oct. 26, 1857, Boston, S. S., 1248.)	25
jewels, (480, S. S., 3163.)	10
keys, gilt, with iron or steel pipes, (210, S. S., 1460.)	35
iron, steel, or brass, (216.)	45
if jewelry, real or mock, (459, S. S., 5103.)	25
all others according to material.	
materials and parts of watches,* (494, S. S.. 1258, 1899.)	25
movements,* as finished parts of watches, (494, Oct. 26, 1857, N. Y., also Oct. 26, 1857, Boston, S. S., 1248.)	25
Watches, gold and silver,* (494.)	25
all others, (494.)*	25
Water, ammonia-, (34.)	20
-color paintings, (470 *a.*)	30
colors, + + +, (87.)	25
for painting china, (87, S. S., 3447.)	25
distilled, (92.)	25
flues, wrought-iron or steel, other than boiler-, (170.)	2¼ cts. per lb.
fowls, living, (653.)	Free.
-proof cloth, + + +, (340.)	40
tubes, wrought-iron or steel, other than boiler,- (170.)	2¼ cts. per lb.
Waters, mineral all *not* artificial, (622.)	Free.
artificial, or imitations of natural, (38.)	30
med. preps., non-alcoholic, + + +, (92.)	25
proprietary preps., (99.)	50
toilet, (99.)	50
Wax, bay or myrtle, (592.)	Free.
beads, (396.)	50
bees-, bleached or not, (2.)	20
Brazilian, vegetable, (592, S. S., 2225.)	Free.
candles and tapers, (408.)	20
Chinese, vegetable, (592.)	Free.
figures permanently fixed in wood cases with glass fronts, according to mat. of ch. val., (823, S. S., 4811.)	
flowers, if for millinery use, (429 *b.*)	50
for other uses, (837 *b.*)	20
fossil, or "Ceresia," (592, S. S., 2703.)	Free.
Japanese, vegetable, (592, S. S., 2225.)	Free.
mfs. of, + + +, (837 *b.*)	20
matches, cotton, wax, and paper, (324 *a.*, S. S., 595.)	35
sealing, (485.)	20
shoemakers', (837 *b.*)	20
Wearing apparel in actual use of persons arriving in the U. S., (815.)	Free.
cotton, except knit goods, (324 *a.*)	35
linen, (336.)	40
Wearing apparel (*continued*):	
outside garments for ladies' and children's apparel, wholly or in part of wool, wstd., or hair, except knit goods, (367.)	45 cts. per lb. and 40
wholly or in part of wool, wstd., or hair, except outside garments for ladies and children, and knit goods, (366.)	40 cts. per lb. and 35
Web, suspender-, (*see* "Suspenders.")	
Webbing, cotton, (324 *a.*, 495.)	35
Webbing, flax, hemp, or any other mat., + + +, (495.)	35
silk, (495, S. S., 4220.)	35
wholly or ptly. of wool, wstd., or hair, (368.)	30 cts. per lb. and 50
wool, cotton and rubber, (368, S. S., 3727.)	30 cts. per lb. and 50
Wedges, iron or steel, (165.)	2½ cts. per lb.
Wedgewood ware, earthenware, which see.	
Weed, sea-, for beds and mattresses, (744.)	Free.
+ + +, (777.)	Free.
Weeds, med., not edible, cr., (636.)	Free.
not cr., (94.)	10
Weichsel sticks of lengths fit for umbrella handles, (812, S. S., 4345.)	Free.
sticks 5 to 18 ins. long, (234, S. S., 4263.)	20
Weighing charges, (*see* S. S., 5385.)	
Weighing fees, none on potatoes, (S. S., 3165.)	
fees, on goods exp. from constructive w. h., (S. S., 5013.)	
Weight, invoice-, of ostrich feathers, rules for, (S. S., 3455.)	
Weights, according to material.	
Weld, cr., for dyes, (509.)	Free.
Wet blue, (87.)	25
Whalebone, all, of American fisheries, (749.)	Free.
all unmfd., of foreign fisheries, (816.)	Free.
bonnets, hats, or hoods of, (400.)	30
braids, plaits, flats, and trimmings for, (448.)	20
mfs. of, + + +, (395.)	30
Whale oil, (92.)	25
Wharton's ervalenta, (99, S. S., 3089.)	50
Wharves, timber for, (217.)	20
Wheat, seed, or other, (259, and Pt. I., 1881, S. S., 2227.)	20 cts. per bush. of 60 lbs.
flour, (268.)	20
Wheel-hubs, rough-hewn, or sawed only, (222.)	20
wholly or ptly. mfd., (233.)	35
Wheels, and wheel tires, railway- of steel, (179 *a.*)	2½ cts. per lb.
Whetstones, (720.)	Free.
emery-, (837 *b.*, S. S., 2079.)	20
Whipgut, unmfd., (672.)	Free.
Whips, according to material.	
Whiskey, (311 *a.*)	$2 per pf. gal.
Whistles, dog-, or call-, dtbl. according to material, (S. S., 2985.)	
for children, as children's toys, (425, S. S., 1821.)	35
Whistling dolls, of rubber, (425, S. S., 4832.)	35
White chalk, unmfd., (611.)	Free.
enamel, for mfg. watch-faces, (143, S. S., 1612.)	45
White, enamelled-, satin-, and lime-, (87.)	25

* The importation of foreign watches, watch cases, watch movements, and parts of watches, simulating domestic trade-marks, prohibited, (844.) Watches of foreign mf. sent to Europe for repairs are subject to duty on reimportation, (S. S., 2631.)

Watch-pins, classified as "parts of watches," under 594, (S. S., 2720.)

Per ct.

White, Paris-, (45.)
dry. ½ ct. per lb.
ground in oil. 1 ct. per lb.
fox skins, undressed, (706, S. S., 437.) Free.
lead, dry or in pulp, (55.) 3 cts. per lb.
ground or mixed in oil, (56.) 3 cts. per lb.
metal leaf, (216, S. S., 2906.) 45
stone, cr. min., (215.) 20
vitriol, or sulphate of zinc, (92.) 25
Whiting, (45,) dry. ½ ct. per lb.
ground in oil. 1 ct. per lb.
Wicks, and wicking cotton, (324 *a*.) 35
Wigs, human hair, (444, S. S., 1366, 1539.) 35
springs for, (216.) 45
Willow mfs., (395.) 30
hats, bonnets, or hoods, (400.) 30
sheets and squares for hats, bonnets, and hoods, (448.) 20
prep. for basketmakers' use, (471.) 25
split for coopers' use, (837 *b*.) 20
Window curtains, cotton lace, (325.) 40
Window glass, (*see* "Glass.")
Wine casks, other than ordinary, are dutiable, (S. S., 1346.)
casks, refilling and stamping, (S. S., 4281.)
Wine lees, crystallized, or lees crystals, (31, S. S., 2489.) 4 cts. per lb.
Wines, champagne, and all other sparkling in bottles, of not over ½ pint each, (307 *c*.) $1.75 per doz.
same, in bottles of over ½ pint, and not over 1 pint each, (307 *b*.) $3.50 per doz.
same, in bottles of over 1 pint, and not over 1 quart each, (307 *a*.) $7 per doz.
same, in bottles of over 1 quart each, (307 *d*) $7 per doz. and $2.25 per gal. on excess.
still, in casks, (308 *a*.) 50 cts. per gal.
same, in bottles, per case of 1 doz. bottles, each containing over 1 pint, and not over 1 quart, or of 24 bottles, each containing *not over* 1 pint, (308 *b*.) $1.60 per case.
any excess over these quantities in such bottles subject to a duty of *five cents* for each pint or fraction thereof so in excess, (308 *c*.; *see rules for estimating excess*, S. S., 4060.)
but there is no separate or additional duty on bottles containing still wines, (308 *d*.)
all wines containing over 24 per ct. of alcohol to be forfeited, (308 *e*.)
no allowance for breakage, leakage, or damage on wines, liquors, cordials, or dist. spirits, (308 *f*.)
"spumante," or foaming, same as sparkling, (S. S., 2367.)
vermuth, duty as on still wines, (309, S. S., 1585, 2367.)
all wines, brandy, or other spirituous liquors in bottles must be packed in packages containing not less than 1 dozen bottles in each package, (310.)
all such bottles, excepting those containing still wines, must pay an *additional duty* (310.) of 3 *cts. for each bottle.*
Chinese, so-called, (311 *a*., S. S., 1987.) $2 per pf. gal.
medicated, containing over 50 per ct. of alcohol, (311, S. S., 5357.) $2 per pf. gal.
medicated, + + +, (118.) 50 cts. per lb.
Wings, of gold, silver, or other metal, (427.) 25

Per ct.

Wire, annealed iron, as other wire of iron.
binding, for saddlery, rolled and flattened, or other, (415.) 35
brass, (216.) 45
copper, (216.) 45
gilt, plated, or silvered, (210.) 35
gold, silver, or platinum, (216.) 45
platinum, as part of apparatus for chemical uses, (763.) Free.
cloths, or nettings of iron or steel wire, made in meshes of any form, pay the same rates as the wires of which they are made, and (182 *d*.) 2 cts. per lb. in add.

Wire, Iron or Steel, Duty per lb. as follows (182 *a*):

Smaller than	Not smaller than	Plain.	Galvanized except fence wire, 182 *c*.	Covered and crinoline, corset and hat wire, 182 *b*.
No. 5 w.g.	No. 10 w.g.	1½ ct.	2 cts.	5½ cts.
" 10 "	" 16 "	2 cts.	2½ "	6 "
" 16 "	" 26 "	2½ "	3 "	6½ "
" 26 "		3 "	3½ "	7 "

no article made of iron or steel wire, or of which iron or steel wire is the comp. mat. of ch. val., shall pay a less rate of duty than the wire of which it is wholly or in part made.
nails, iron or steel, (168.) 4 cts. per lb.
rods, iron or steel, round, in coils and loops, for mf. of rivets, screws, nails, and fences, not lighter than No. 5, wire gauge, val. at not over 3½ cts. per lb., (180 *a*.) $\frac{6}{10}$ of a ct. per lb.
the same, if galvanized, pays the above rate, and (182 *e*.) ½ ct. per lb. in add. making a total of $1\frac{1}{10}$ ct. per lb.
iron or steel, flat, with longitudinal ribs for the mf. of fencing, (180 *b*.) $\frac{6}{10}$ of a ct. per lb.
ribbon, of strands of iron wire, covered with cotton and united by a cotton web, (216, 823, S. S., 1451.) 45
rope, and
strand, pay in addition to the rates on the wire of which they are made, as follows, to wit:
iron, (182 *f*.) 1 ct. per lb. in add.
steel, (182 *g*.) 2 cts. per lb. in add.
square, of iron or steel, to make stretchers for umbrellas, parasols, and sunshades, cut into pieces not exceeding the length therefor, (491 *a*.) 40
telegraph cable, copper, (216, S. S., 1677.) 45
Witherite, or carbonate of baryta, (603.) Free.
Woad, weld, or pastel, crude dye, (509.) Free.
Women's and children's apparel—cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for, and goods of like description, or used for like pps., wholly or partly of wool, worsted, or hair, except knit goods, (367.) 45 cts. per lb. and 40
and children's dress-goods, coat-linings, Italian cloths, and goods of like description, ptly. of wool, worsted, or the hair of the alpaca, goat, or other animals as follows:
1. Those composed *wholly* of either of these ma-

Per ct.

Women's and children's apparel (*continued*):
terials or of a mixture of these *exclusively*, all values, (365 *d.*) 9 cts. per sq. yd. and 40
2. *The same*, having selvedges made wholly or partly of other materials, (365 *c.*) 9 cts. per sq. yd. and 40
3. Those composed in part of other materials, val. not over 20 cts. per sq. yd., (365 *b.*) 5 cts. per sq. yd. and 35
val. over 20 cts., (365 *c.*) 7 cts. per sq. yd. and 40
4. All of the above descriptions of goods, with threads of other materials than wool, wstd., or animal hair introduced for the purpose of changing the classification, (365 *e.*) 9 cts. per sq. yd. and 40
5. All* of the above weighing over 4 oz. per sq. yd., (365 *f.*) 35 cts. per lb. and 40
Wood ashes, and lye of, (593.) Free.
Wooden molds or cores for dress ornaments, as mfs. of wood + +, (233, Oct. 18, 1864, Boston.) 35
Wood, fire, (698.) Free.
cedar fence posts and telegraph poles, unmfd., other than round, (234, S. S., 90.) 20
logs and posts, round and unmf., (734, S. S., 841, 1412.) Free.
handle-bolts, mfd. or not, (782, S. S., 1540.) Free.
for heading staves, (222 or 234, S. S., 3863.) 20
hoop timber, rough, (222 or 234, S. S., 3035.) 20
hop-poles of, unmfd., (722, S. S., 5105.) Free.
lake, (87.) 25
logs, and round unmfd. timber, + + +, ship-planking, and ship-timber, (734.) Free.
logs, rafts of, (734, S. S., 841.) Free.
piling, consisting of rough logs with bark on, (734, S. S., 901.) Free.
refuse spruce timber for mf. of paper, (817, S. S., 3769.) ‡ Free.
spiles for wharves, other than rough or round, (217.) 20
telegraph poles, with or without the bark, as round unmfd. timber, (734, S. S., 1595.) Free.
Wood, mfs. of, the following:
all mfs. of cabinet woods + +, (232.) 35
all mfs. of other woods + + +, (233.) 35
casks and barrels, empty, + + +, (231.) 30
cedar boards, for making cigar boxes, (not cabinet wood,) classified as common lumber, (S. S., 90, 562.)
chessmen, (233.) 35
clapboards, rough-hewn or sawed only, pine or spruce, per 1000 pieces of 4 feet long, or 4000 lineal feet, (S. S., 1265,†) viz.:

Per ct.

Wood, clap-boards, pine, (227.) $2 per M.
spruce, (228.) $1.50 per M.
all other rough-hewn or sawed only, (222.) 20
when planed or finished, all the above are subject to the additional duty prescribed for planed or finished lumber by 219 *b.*, 220 and 221, (S. S., 1265, 1870; *see, also*, T. D., 24.)
cribs of logs and planks fastened with iron-bolts and to be sunk for building piers, (233, S. S., 5242.) 35
headings of barrels, casks, etc., as mfs. of wood, + + +, under 233, (T. R., p. 592.) 35
headings, unmfd., except being sawed or split into sizes convenient for mf., as wood unmfd., under 234, (S. S., 1633.) 20
hogsheads, as casks, (231.) 30
hoops, (233, T. R., p. 592.) 35
hubs for wheels, posts, last-blocks, wagon-blocks, oar-blacks, gun-blocks, heading-blocks, and all like blocks and sticks, rough-hewn or sawed only, (222.) 20
mfd., (233, T. R., p. 502.) 35
lasts, finished or rough, (233, T. R., p. 592.) 35
laths, per 1000 pieces, (225.) 15 cts.
lumber, viz.: sawed boards, planks, deals, and other lumber, of hemlock, white-wood, sycamore and bass-wood, (219 *a.*) $1 per 1000 ft. board measure.‡
all other articles of, sawed, (219 *a.*) $2 per 1000 ft. board measure.
of any sort, if planed or finished, in add. to the above rates, must pay for each side so planed or finished, (219 *b.*)§ 50 cts. per 1000 ft. board measure.
if planed on one side, and tongued and grooved, (220.) $1 per 1000 ft. board measure.
if planed on two sides, and tongued and grooved, (221.) $1.50 per 1000 ft. board measure.
for vessels, (*see* 834 and 835.)
edges only planed, not dtbl. as planed or finished, (S. S., 4709.)
hickory, of lengths and shapes for general use, (219 *a.*, S. S., 4871.) $2 per 1000 ft. board measure.
pine, sawed of various sizes for sash-stock, as wood, unmfd. under 234, (S. S., 5599.) 20
pickets, palings, and slaths, rough, (224.) 20
mfd., (233, T. R., p. 592, S. S., 2045.) 35
pulp for paper, dried in sheets, (393, S. S., 1053.) 10
rafts of logs, (*see above*, "Wood logs," etc.)

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* I do not feel quite certain that this provision, in the connection in which it *now* stands in the law, covers any other than so-called "all wool" goods. But as it embraced mixed goods in the former law, Congress probably did not intend to change its effect in the new.—EDITOR.

† "One thousand pieces, of four feet each in length, or four thousand lineal feet, constitute the 'thousand' mentioned in the statutes. When clapboards are planed and finished, an additional duty of fifty cents per thousand feet, *board measure*, for each side which may be so planed and dressed, shall be assessed thereon," (S. S., 1265.)

‡ "The term 'board measure,' as applied to lumber, is synonymous with 'inch measure;' and as the law prescribes certain rates of duty on sawed lumber by the thousand feet, *board measure*, all such lumber, whether under or over one inch in thickness, should be reduced to inch measure for the purpose of such assessment of duty," (S. S., 1770.)

The Department has directed the use of the following table in measuring lumber, (S. S., 5379, 5402.)

If ¼ inch and less than ⅝ inch, as ½ inch.
If ⅝ inch and less than ¾ inch, as ⅝ inch.
If ¾ inch and less than ⅞ inch, as ¾ inch.
If ⅞ inch and less than 1¼ inch, as 1 inch.
If 1¼ inch and less than 1½ inch, as 1¼ inch.
If 1½ inch or over, in the same manner, by ¼ inch variations.

§ This additional duty for planing, etc., is to be collected only when the *sides* are planed, and not when the *edges merely* are planed or finished, (S. S., 4709.)

	Per ct.
Wood, railroad-ties of, (769.)	Free.
shingle-bolts, (781.)	Free.
shingles, (226.)	35 cts. per M.
under ordinary size, not dtbl. by measurement, (S. S., 3699.)	
sawed with planed edges, mfd. in N. Brunswick from Maine timber, not free under 829-830, (S. S., 3790.)	
ship- or boat-knees, as "Ship-timber," (734.)	Free.
planking, (734.)*	Free.
defined, (S. S., 4012, 4347.)	
or planks, including "wales," "thickstuff," "bottom planks," etc., (734, S. S., 3602.)	Free.
planks, with squared edges, (734, S. S., 4347.)	Free.
timber, (734.)†	Free.
squared, (734, S. S., 3602.)	Free.
shooks, packing-box and sugar-box, of wood, + + +, (231.)	30
other of wood, (233, S. S., 578; but *see, also*, S. S., 3694.)	35
domestic- returned as barrels or boxes filled with foreign products under regs., (649 *a.*)	Free.
spars, (217.)	20
spokes for wheels, (233, T.R., p. 592.)	35
stave- and heading-bolts, (761.)	Free.
staves of all kinds, (223.)	10
tar, (79.)	10
timber, hewn,‡ + + +, (217.)	20
sawed for wagon tongues, (222 or 234, S. S., 2570.)	20
squared or sided, + + +, (218.)	1 ct. per cubic ft.
used in building wharves, (217.)	20
unmfd., + + +, (234.)	20
Wood's patent dry or boiler felt, (445, Aug. 25, 1857, Balt.)	30
Woods, bar, cr., in sticks, (636.)	Free.
box, (1798.)	Free.
Brazil and brazilletto, cr., in sticks, (636.)	Free.
cabinet, all unmfd., (818.)	Free.
mfs. of, + + +, (232.)	35
campeachy, cr., in sticks, (636.)	Free.
camwood, cr., in sticks, (636.)	Free.
cedar, (818.)	Free.
Spanish, so-called, (not cabinet wood,) (234.)	20
dye, cr., in sticks, (636.)	Free.
ground or more advanced than cr., (94.)	10
ebony, (818.)	Free.
green, cr., in sticks, (636, Oct. 30, 1857, Balt.)	Free.
fustic, cr., in sticks, (636.)	Free.
granadilla, (818.)	Free.
lance, (818.)	Free.
lignumvitæ, (818.)	Free.
log, cr., in sticks, (636.)	Free.
mahogany, (818.)	Free.
mfs., + + +, of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood, (232.)	35
Nicaragua, cr.. in sticks, (636.)	Free.
poplar and other, for making paper, (817.)	Free.
quassia, cr., (636.)	Free.
not cr., (94.)	10
red, (818.)	Free.
red sanders, sandal, or saunders, (818.)	Free.
rose, (818.)	Free.
satin, (818.)	Free.
used expressly for dyeing, cr., (636.)	Free.
not cr., (94.)	10
Wool, unmfd., unscoured, and unwashed, as follows, to wit (352 to 360.):	
all "Class 1," or clothing wools, viz.: merino, mestiza, metz, metis, or other wools of any merino blood; down clothing wools, and wools of like character with any of the above, (including all wools not described or designated in classes II. and III.,) the value of which at the last port or place whence exported to the U. S., excluding charges in such port, shall be 30 cts. or less per lb., (357 *a.*)	10 cts. per lb.
the same, of greater value, (357 *b.*)	12 cts. per lb.
all "Class 2," or combing wools, viz.: Leicester, Cotswold, Lincolnshire, down combing Canada long wools, or other like combing wools of English blood, usually known by these terms, and all hair of the alpaca, goat, or other like animals, the value of which at the last port or place whence exported to the U. S., excluding charges in such port, shall be 30 cts. or less per lb., (358 *a.*)	10 cts. per lb.
the same, of greater value, (358 *b.*)	12 cts. per lb.
all "Class 3," or carpet and similar wools, such as Donskoi, native South American, Cordova,‖ Valparaiso, native Smyrna, and others of like character, the value of which at the last port or place whence exported to the U. S., excluding charges in such port, shall be 12 cts. or less per lb.,‖ (359 *a.*, S. S., 3007.)	2½ cts. per lb.
the same, of greater value, (359 *b.*)	5 cts. per lb.

* "The term 'ship-planking' is understood by the Department to be synonymous with the term 'ship planks,' and to refer to broad pieces of sawed lumber, differing from a board only in being of greater thickness, used in the construction of ships, and bearing different names, according to the part of the ship where applied, such as 'wales,' 'thickstuff,' 'bottom planks,' etc.," (S. S., 3602, 4347.)

† "The term 'ship-timber,'" (in 734,) "includes only such timber as is evidently to be used for the frame or keel of a vessel or its masts and spars," (S. S., 1655.)

‡ Timber squared or sided by hewing (not sawed) dtbl. under 218 at 1 ct. per cubic ft. Timber hewn according to natural taper of the tree, and all unsquared hewn timber under 217, at 20 per cent. ad val., (S. S., 2406.)

All sawed timber as sawed lumber under 219 *a.*, (S. S., 2431.)

"Where timber is hewn according to the natural taper of the tree, and is not known in a commercial sense as *squared*, it should be considered as 'timber hewn,' and dutiable at 20 per ct.," (S. S., 2406.)

‖ See S. S., 84, as to inclusion of the packing or baling of Cordova wool in hide covers, in ascertaining the dutiable value.

‖ See Pt. I., 1870, and S. S., 2474, 2730, 2820, 2935, and 2940.

Per ct.

Wool (*continued*):
- rates to be doubled on any of the above wools or hair, when the same are not impt. in the ordinary condition, or are changed to evade the duty, or reduced in value by the admixture of dirt or other foreign substance. Also on wool of first class, if washed; and to be trebled on wool of all classes if scoured,* (356, S. S., 457, 2529.)
- noils, short pieces or knots of wool, classified as wool and *not* as "wool waste," (S. S., 379, 961.)
- *same*, fine, impt. in the oily state, dtbl. under 357 *a.*, (S. S., 1404; but see also below.)†
- *same*, of coarse wool, classified as 3d class, (S. S., 1404.)
- allowance in weight for moisture, (S. S., 3454.)
- dtbl. value, how determined, (S. S., 4121 and 5628.)
- duty cannot be on less than entered value, (1862, S. S., 3171.)

Wools, decrease in weight on voyage considered, (S. S., 4528.)
- market value, (S. S., 84, 457, 641, 3449, 3465, 3471.)
- on the skin,‡ the same rates as on other wools (360.); see also table of percentage weight, *post*, page 17, of Pt. IV.)
- "pickings," (358 *a.*, S. S., 135.) 10 cts. per lb.

Wool-skins from Hawaiia, W. dtbl., (S. S., 3414.)

"Wool-tops," dtbl. at double the rates of scoured W., (356 *a.*, S. S., 4777.)

Woollen rags, flocks, mungo, shoddy, and waste, (361.) 10 cts. per lb.

WOOLLENS AND MANUFACTURES OF WOOL, viz.:§
- all manufactures, wholly or ptly. of wool of every description, + + +, (362.)
  - val. not over 80 cts. per lb. 35 cts. per lb. and 35
  - val. over 80 cts. 35 cts. per lb. and 40
- balmoral skirts or skirting, and goods of like description, or used for like pps., wholly or ptly. of wool, wstd., or hair, made up or mfd., exc. knit goods, (366.) 40 cts. per lb. and 35
- balmorals,
- blankets,
- flannels,
- knit-goods,‖
- knitting-frames, all goods made on,‖ and
- yarns, woollen and wstd., composed wholly or ptly. of wool, wstd., or animal hair,

Per ct.

Woollens (*continued*):
- also all other mfs. of every description, + + +, comp. wholly or in part of wstd., or animal hair, and *not* part wool, (363 *a.*)
  - val. *not* over 30 cts. per lb., (363 *b.* and *f.*) 10 cts. per lb. and 35
  - val. over 30 and not over 40 cts., (363 *c.* and *f.*) 12 cts. per lb. and 35
  - val. over 40, and not over 60 cts., (363 *d.* and *f.*) 18 cts. per lb. and 35
  - val. over 60, and not over 80 cts., (363 *e* and *f.*) 24 cts. per lb. and 35
  - val. over 80 cts. per lb., (363 *g.*) 35 cts. per lb. and 40
- bands set with bells, as mfs. of W., + + +, under 362, (S. S., 3495.)
- bedsides, made of portions of carpets or carpetings, are subject to the rates of duty imposed on like carpets and carpetings, (378 *c.*)
- beltings, bindings, braids, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments wholly or ptly. of wool, wstd., or mohair, (368.) 30 cts. per lb. and 50
- belts, endless, or felts, for paper or printing machines, (379) 20 cts. per lb. and 30
- blankets, same duty as above on balmorals.
- braids, etc., the following, to wit:
  - beltings,
  - bindings,
  - braces,
  - braids,
  - buttons,
  - buttons, barrel-,
  - buttons of other forms for tassels or ornaments,
  - cords,
  - cords and tassels,
  - dress trimmings,
  - fringes,
  - galloons,
  - gimps,
  - gorings,
  - head nets,
  - suspenders, and
  - webbings,
    - wrought by hand or braided by machinery, made of wool, wstd., or animal hair, or of which these or either of them is a component material, (368.) 30 cts. per lb. and 50
- bunion or corn plasters, proprietary, (99.) 50
- *same*, not proprietary, (93.) 25

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* Section 2912, of the Rev. Stat., (Pt. I. 1874,) still in force, provides that "when wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at *the average aggregate value* of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices, whereby the average price shall be reduced more than ten per ct. below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value."

† The Department did not intend by its letter of the 8th inst., (S. S., 1404,) to abandon, directly or indirectly, the classification of wools by race or blood, but the conclusion arrived at therein was in consequence of the difficulty of deciding in most cases, from the noils, whether they are made, when apparently of class 2, without admixture of wool of the first class, including down-wools, which by the act of March 2, 1867, if of a clothing character, whether in the fleece or in sorts, are of class I., (Feb. 26, 1873, S. S., 1433.)

‡ Held to include hair of the alpaca, goat, and other like animals, (S. S., 2490.)

§ Section 2902 of the Rev. Statutes, relating to appraisements, provides that "merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States, in an unfinished condition, shall, in every such appraisal, be estimated to have been at the time of exportation, and place whence the same was imported into the United States, of as great valne as if the same had been entirely finished," (*see* Pt. I., 1864.)

‖ This includes knit goods made into gloves by hand, (S. S., 2473.) Also worsted hosiery, (S. S., 2927.)

Per ct.

Woollens, bunting, (364.) 10 cts. per sq. yd. and 35
calf or cow hair, cloths wholly or ptly. of, + + +, as on balmorals above.
card cloth, as mfs. in part of W., + + +, under 362.
cardigan jackets, cuffs, etc., knit, same duty as above on balmorals.
carpets and carpetings, (*see* "Carpets.")
cassimere, as mfs. in part of W., + + +, under 362.
cloth gloves, mitts, and mittens, (366.)
40 cts. per lb. and 35
clothing, ready-made and wearing apparel of every description, wholly or ptly. of wool, wstd., the hair of the alpaca, goat, or other animals, *except knit goods*, (366.)
40 cts. per lb. and 35
cloths, (362.)
val. not over 80 cts. per lb.
35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
cords and cords and tassels, (*see* above, "braids.")
costumes, not completed, (366, S. S., 5536.)
40 cts. per lb. and 35
covers, made of portions of carpets or carpetings, are subject to the rates of duty imposed on like carpets or carpetings, (378 *b.*)
piano, table, etc., embroidered, dtbl. under 362 as mfs. in part of W., + + +, (April 20, 1865, N. Y. and Jan. 8, 1867, H. & Co.)
dress goods, women's and children's, and coat-linings, Italian cloths, and other goods of like description, wholly or ptly. of wool, wstd., or hair of the alpaca, goat, or other animals, as follows, to wit:
1. Those composed *wholly* of either of these materials or of a mixture of these *exclusively*, all values, (365 *d.*) 9 cts. per sq. yd. and 40
2. *The same*, having selvedges made wholly or ptly. of other materials, (365 *c.*)
9 cts. per sq. yd. and 40
3 Those composed in part of other materials, val. not over 20 cts. per sq. yd., (365 *b.*)
5 cts. per sq. yd. and 35
val. over 20 cts., (365 *c*) 7 cts. per sq. yd. and 40
4. All of the above descriptions of goods, with threads of other materials than wool, wstd., or animal hair introduced for the purpose of changing the classification, (365 *e.*)
9 cts per yd. and 40
5. All* of the above weighing over 4 oz. per sq. yd., (365 *f.*) 35 cts. per lb. and 40
dress-trimmings, (*see* above, "braids," etc.)
flannels, same duty as above given on "balmorals," etc.
flocks, mungo, shoddy, or waste, (361.)
10 cts. per lb.
same, pulverized, (361, L. *v.* M., 3 Bl. C. C., p. 125; *also* T. R., p. 567.)
10 cts. per lb.
foot-muffs, of dressed sheepskin, wool on, and leather, (463, 822, S. S., 755.) 30
fringes, wholly or ptly. of wool, wstd., or hair, (368.) 30 cts. per lb. and 50

Per ct.

Woollens (*continued*):
galloons, gimps, and guipure lace, wholly or ptly. of W., wstd., or hair, (368, S. S., 2276.)
30 cts. per lb. and 50
gloves, mitts, and mittens, knit or made on frames, same duty as above on "balmorals."
gun-wads, of all descriptions, (440.) 35
hassocks, (*see* "Carpeting" or "Mats.")
hats of wool, duty as above on "balmorals," etc.
head-nets, wholly or ptly. of W., wstd., or hair, (368.) 30 cts. per lb. and 50
hosiery, knit, duty as above on "balmorals," etc.
hosiery, wholly or ptly. of wool, made on frames, (*see* above, "balmorals," etc.)
Italian cloths, real or imitation, (*see* above, "dress goods," etc.)
knit goods, duty as above on "balmorals," etc.
listings, dtbl. as mfs. wholly or ptly. of wool, + + +, under 362.
Markwick's spongio-piline of wool, as mfs. of, + + +, under 362, (S. S., 357.)
mats, rugs, and screens, made of portions of carpets or carpetings, duties same as on like carpets or carpetings, (378 *b.*)
mitts and mittens knit, or made on frames, duty as above on "balmorals," etc.
outside garments, viz.,
cloaks,
dolmans,
jackets,
talmas,
ulsters, and
other outside garments for ladies' and children's apparel, and
goods of similar description, or used for like purposes, composed wholly or in part of W., wstd., or animal hair, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, *except knit goods*, (367.)
45 cts. per lb. and 40
padding of wool, (362.)
val. not over 80 cts. per lb. 35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
pads, part wool, or so-called "benzine rubbers," (362, S. S., 2987.)
val. not over 80 cts. per lb.
35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
piano and table covers, of wool, embroidered on the borders with silk, classified under 362 as woollen mfs., + + +, (S. S., 1823.)
val. not over 80 cts. per lb.
35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
plush, as mfs. of W. + + + under 362.
plush blankets, or "railway rugs," (362, Dec. 18, 1866, G. H. W. & Co.)
val. not over 80 cts. per lb.
35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
poplins, part wool, worsted, or hair, as "dress goods," under 365.
rags, (361.) 10 cts. per lb.
shawls, all, (excepting linen, silk, and wool),

* I do not feel quite certain that this provision, in the connection in which it *now* stands in the law, covers any other than so-called "all-wool" goods. But as it embraced mixed goods in the former law, Congress probably did not intend to change its effects in the new.—EDITOR.

Per ct.

Woollens (*continued*).
even when mfd. several in a piece, but separated before importation, were *under former laws*, dtbl. as wearing apparel, (Maillard *v.* Lawrence, 16 How., 251.)
brochè, (367, S. S., 2838.) 45 cts. per lb. and 40
camel's hair, cashmere, or India, (367, S. S., 1535.) 45 cts. per lb. and 40
cotton, with woollen or worsted fringe, (367, S. S., 2678, 2694.) 45 cts. per lb and 40
merino, (367, S. S., 2997.) 45 cts. per lb. and 40
Shetland worsted, (367, May 1, 1867, C. K.) 45 cts. per lb. and 40
of wool, knit, and commercially known as "woollen shawls," are dtbl. as such, under 362, (S. S., 5243, 5256,) to wit.:
val. not above 80 cts. per lb. 35 cts. per lb. and 35
val. above 80 cts. 35 cts. per lb. and 40
wool, worsted, and silk, emb., (367, Jan. 28, 1862, N. Y., and Maillard *v.* Lawrence, 16 How., 251, S. S., 2821.) 45 cts. per lb. and 40
woollen, (362.):
val. not over 80 cts. per lb. 35 cts. per lb. and 35
val. over 80 cts. 35 cts. per lb. and 40
worsted, alpaca, or goat hair, not knit goods, (367, S. S., 5273.) 45 cts. per lb. and 40
lace, dtbl. under 367, (S. S., 1855, 1871.) 45 cts. per lb. and 40
shirts, knit, or made on knitting frames:
wholly or partly of W., worsted, or hair, same duty as above on "balmorals."
other ready-made, wholly or partly of wool, worsted or hair, (366.) 40 cts. per lb. and 35
shoddy, (361.) 10 cts. per lb.
shoe-bindings, W., wstd., or hair, (368.) 30 cts. per lb. and 50
shoes, arctic, so-called, of rubber and wool, as wearing apparel under 367, (S. S., 1530.) 45 cts. per lb. and 40
felt leather, part wool, as wearing apparel, (367, Oct. 21, 1864, N. Y.) 45 cts. per lb. and 40
lasting or prunella, (366.) 40 cts. per lb. and 35
leather and calf-hair felt, (367, S. S., 3011, 3393.) 45 cts. per lb. and 40
wholly or ptly. of wool, not "outside garments," (366, Dec. 15, 1866, S. & Bros.) 40 cts. per lb. and 35
same, if outside garments for ladies' and children's apparel, (367.) 45 cts. per lb. and 40
slipper patterns of wool, dtbl. under 362 as mfs. of W. + + +.
stockings knit or made on frames, same duty as above on "balmorals."
suspenders, wholly or ptly. of W., wstd., or hair, (368.) 30 cts. per lb. and 50
toys, part wool, (425.) 35
trimmings for dresses, wholly or ptly. of W., wstd., or hair, (368.) 30 cts. per lb. and 55
Terry web, or wool elastic webbing, (368, S. S., 2455, 3576.) 30 cts. per lb. and 50
vestings, wool, as mfs. of W. + + + under 362.
vests, ready-made, wholly or ptly. of W., wstd., or hair, (366.) 40 cts. per lb. and 35
waste, (361.) 10 cts. per lb.
webbings, W., wstd., or hair, wholly or in part, (368.) 30 cts. per lb. and 50
yarns, W., or wstd., same as above for "balmorals," etc.

Per ct.

Works of art, sp. impt., (*see* "Special Importations")
Wormgut, mfd. or not, (714.) Free.
Worm-seed, cr., (636.) Free.
Worsted, all cloaks, overcoats, and other outside garments for ladies and children, and goods of like description, or used for like pps., wholly or ptly. of (except knit-goods,) (367.) 45 cts. per lb. and 40
all mfs. wholly or ptly. of, or of animal hair, and not part wool, + + +, (363 *a*.)
val. at *not* over 30 cts. per lb., (363 *b*. and *f*.) 10 cts. per lb. and 35
val. at over 30, and not over 40 cts., (363 *c*. and *f*.) 12 cts. per lb. and 35
val. at over 40, and not over 60 cts., (363 *d*. and *f*.) 18 cts. per lb. and 35
val. at over 60, and not over 80 cts., (363 *e*. and *f*.) 24 cts. per lb. and 35
val. at over 80 cts., (363 *g*.) 35 cts. per lb. and 40
Worsted yarns, duty same as last above articles.
and cotton merinos, as dress goods under 365. (*See* "Woollen dress goods.")
and cotton reps, embroidered, duty same as on mfs. of wstd. under 363, (April 20, 1865, N. Y.)
and cotton trimmings, (368, April 4, 1867, J. A. F.) 30 cts. per lb. and 50
and cotton twills, rainbow stripe, printed, as merinos and other dress goods under 365. (*See* "Woollen dress goods.")
caps, comforters, etc., made on frames, duty as on above mfs. of wstd. under 363.
clothing, ready-made, except knit goods and outside garments for ladies and children, (366.) 40 cts. per lb. and 35
knit goods, same duty as on above mfs. of wstd. under 363.
lace, for dress trimmings, (368, S. S., 1525.) 30 cts. per lb. and 50
lace shawls, (*see* "Shawls.")
lama points, (366.) 40 cts. per lb. and 35
lapping,* wstd. and flax, as mfs. of wstd. under 363, (July 12, 1859, N. Y.)
lastings, ptly. wstd. and not any wool, as mfs. of wstd. under 363, (April 8, 1867, S. L. & Co.)
or mohair serges, for lining coats, dtbl. under 365, (S. S., 1813. *See* "Woollen dress goods.")
serges, part wstd. and not part wool, duty same as "Woollen dress goods," under 365, (April 8, 1867, S. L. & Co.)
reps, plain and fancy, partly of, dtbl. under 363, (S. S., 1835.)
shawls, not knit goods, (367, S. S., 5273.) 45 cts. per lb. and 40
strips of wstd. cloth, emb. with silk for dress trimmings, (368, S. S., 5539.) 30 cts. per lb. and 50
umbrella cloths, dtbl. under 363. as mfs. of worsted, + + +, (S. S., 1583.)
webbings,* beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head-nets, buttons, or barrel-buttons, or buttons of other forms for tassels, or ornaments, wholly or ptly. of wool, wstd., or hair, (368.) 30 cts. per lb. and 50
women's and children's dress goods, and real or imitation Italian cloths, wholly or ptly. of, (*see* "dress goods," under "Woollens.")

* Linen lap robes, with worsted stripes, held dtbl. under 363, (S. S., 2374.)

Per ct.

Wrecks. Merchandise recovered from wrecks sunk in United States waters two years and abandoned by owners, may be brought into nearest port, under regs., free of duty and without making entry, (828.)
articles taken from wrecks in foreign waters, and which have been the subject of purchase or sale, become merchandise liable to duty on importation, (S. S., 2041.)

X.

XYLIDINE, coal-tar product, (81, S. S., 5538.) 20
Xylonite, or xyolite, a compound of pyroxyline, (105, S. S., 5018.) 50 cts. per lb.
same, rolled or in sheets, (105, S. S., 5018.) 60 cts. per lb.
pieces of, cut in the form of, and partially mfd., solely for knife handles, (105, S. S., 809.) 60 cts. per lb. and 25
Xylotile, cr. min., + + +, (215.) 20

Y.

YACHTS,† repairs on, in foreign ports, not dtbl., (S. S., 4154.)
Yak-laces, wstd., for general use, dtbl. as mfs. of wstd. under 363, (S. S., 4360.)
Yam flour, as starch, + +, (269, S. S., 3385.) 2½ cts. per lb.
Yams, (820.) Free.
Yarns, "carpet," so styled, composed of wool waste, cowhair, etc., dtbl. as woollen yarns under 363, (S. S., 323.)
China-grass, ramie, or sea-grass, (351, S. S., 2133, 3621.) 35
coir, (679, S. S., 3883.) Free.
cotton, (whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form,) valued not over 25 cts. per lb., (318 *b*.) 10 cts. per lb.
over 25, and not over 40 cts., (318 *c*.) 15 cts. per lb.
over 40, and not over 50 cts., (318 *d*.) 20 cts. per lb.
over 50, and not over 60 cts., (318 *e*.) 25 cts. per lb.
over 60, and not over 70 cts., (318 *f*.) 33 cts. per lb.
over 70, and not over 80 cts., (318 *g*.) 38 cts. per lb.
over 80 cts., and not over $1, (318 *h*.) 48 cts. per lb.
over $1, (318 *i*.) 50
cotton, rule for valuing, (S. S., 3891.)
cow and calf hair, as mfs. of hair, + + +, under 363, (*see* below.)
flax and jute, flax ch. val., (335, May 8, 1863, N. Y.) 35
flax or linen, (335.) 35
tow, (335, July 10, 1861, N. Y., Dec. 2, 1864, Phila.) 35

Per ct.

Yarns (*continued*).
hemp, (335.) 35
jute, (335.) 35
+ + +, (837 *b*.) 20
of rabbits' fur, (435, S. S., 2797.) 30
wholly or in part of wool, wstd., the hair of the alpaca, goat, or other animals, (363, May 13, 1871, Com. Cust.)
valued at *not* over 30 cts. per lb., (363 *b*. and *f*.) 10 cts. per lb. and 35
valued at over 30, and not over 40 cts., (303 *c*. and *f*.) 12 cts. per lb. and 35
valued at over 40 and not over 60 cts., (363 *d*. and *f*.) 18 cts. per lb. and 35
valued at over 60, and not over 80 cts., (363 *e*. and *f*.) 24 cts. per lb. and 35
valued at over 80 cts., (363 *g*.) 35 cts. per lb. and 40
Yeast cakes, (837 *b*.) 20
proprietary, (99.) 50
Yellow berries, for dyeing, (509.) Free.
crystals, so styled, mfd. from naphthaline, (82, S. S., 523.) 35
Yellow metal, unwrought, (215.) 20
or sheathing-metal, not wholly of copper nor wholly or in part of iron, ungalvanized, in sheets, 48 inches long and 14 wide, and weighing from 14 to 34 oz. per sq. ft., (194.) 35
bolts, copper ch. val., (216.) 45
salts of chrome, (92.) 25

Z.

ZAFFER, (821.) Free.
Zante currants, (293.) 1 ct. per lb.
Zinc, acetate of, (92.) 25
ashes, (215, S. S., 4990.) 20
bromide of, (93.) 25
chloride of, (92, S. S., 4440.) 25
cyanide of, (92.) 25
dust, (*see* "Indigo auxiliary.")
ferro-cyanide of, (92.) 25
iodide of, (92.) 25
in blocks or pigs, (193 *a*.) 1½ ct. per lb.
in sheets, (193 *b*.) 2½ cts. per lb.
lactate of, (92.) 25
mfs. of, (216, Oct. 28, 1857, N. Y.) 45
old worn out, fit only to be remfd., (193 *a*.) 1½ ct. per lb.
oxide of, dry, (90, S. S., 1212.) 1¼ ct. per lb.
ground in oil, (91.) 1¾ ct. per lb.
med. prep., (93.) 25
phosphate of, (92.) 25
phosphide of, (92.) 25
plates, prep., for engraving, (216, S. S., 4726.) 45
sheathing metal, (194, Oct. 28, 1857, N. Y.) 35
solution of chloride of, (92, S. S., 4440, 4526.) 25
sulphate of, (92.) 25
tannate of, (92.) 25
valerianate of, med. prep., (93, T. R., p. 589.) 25
Zithers, and parts of, (469.) 25
Zwetschenwasser, spirituous liquor, (313.) (Aug. 18, 1666, N. Y.) $2 per pf. gal.

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* This includes elastic webbing of wool or worsted, combined with cotton and rubber, (S. S., 2455.)
† A yacht belonging to the Royal Yachting Club of Great Britain, brought to the U. S., on the deck of a vessel, for racing purposes, was not regarded as goods, wares, and merchandise, and therefore not held to be dutiable. Being retained in the U. S., duties accrued subsequently, (S. S., 4960.)

DRAWBACK RATES.*

ALPHABETICAL LIST OF, ESTABLISHED UNDER THE AUTHORITY OF SECTIONS 3019, 3020, AND 3026 OF THE REVISED STATUTES, AND THE ACTS OF FEBRUARY 8 AND MARCH 3, 1875. (See ante, Pt. I, 1978 to 1982, also 2062 and 2079.)

AXES, made from iron and steel by the process of splitting the steel and inserting the iron, $1\frac{3}{10}$ cents per pound. AXES and HATCHETS, made by the process of splitting the iron and inserting the steel, same as duty paid. Allow for a quantity of iron equal to the net weight of the exported articles, and a quantity of steel equal to $\frac{165}{1000}$ of such net weight.

BAGS, from jute and burlap cloth, same as duty paid. Exported quantity determined by measurement.

BAND and BAR IRON, (see IRON.)

BAYONETS, made for Colt's patent fire-arm, 7 cents each; made for the Winchester fire-arm, $1\frac{37}{100}$ cents each; made by E. Remington & Sons, from steel made from imported iron paying ad valorem duty, 2 cents each; and from iron paying a duty of one cent per pound, $1\frac{77}{100}$ cents each.

BLACKING BOXES, from tin plates, same as duty paid. The exported quantity determined by adding to the outside measurement of the box one-fourth of such product.

BOLTS, NUTS, and PIVOTS, from iron, same as duty paid.

BULLETS, leaden, and SHOT, same as duty paid.

CANS, from tin plates, same as duty paid. The exported quantity determined by measuring the "blanks" before soldering, or by adding one-twentieth to the product of the outside measurement of the completed cans, excepting one-pound cans, for which add 15 per cent. to the outside measurement. CANS, from tin plates, completed, with the exception of soldering (blanks), same as duty paid. The exported quantity determined by a United States weigher.

CARTRIDGES, same as on bullets and gunpowder exported separately.

CASTOR OIL, product of castor seed, 25 cents per gallon.

CASTOR POMACE, product of castor seed, 11 cents per 100 pounds.

CHAINS, from bar iron, same as duty paid. Add 4 per cent. to exported quantity to cover wastage in manufacture.

COPPER, from ore, same as duty paid. COPPER, from block or blister copper, same as duty paid.

COPE TUBES, from tin plates, same as duty paid. The exported quantity determined by allowing for each tube a square equal in length to the height of the tube, and in width, to its largest circumference.

CORDAGE, from Manilla hemp, $1\frac{1}{8}$ cents per pound; from jute hemp, $\frac{2}{3}$ cent per pound; of Sisal grass, $\frac{2}{3}$ cent per pound; from New Zealand flax, $\frac{5}{9}$ cent per pound; tarred Russia, $1\frac{1}{16}$ cent per pound.

DRESSED SKINS, from raw, same as duty paid.

FISH PLATES, from iron, same as duty paid. Add 12 per cent. to exported weight to cover wastage in manufacture.

FLOUR, from wheat which paid a duty of 20 cents per bushel, 75 cents per barrel.

GLAZIERS' POINTS, product of sheet zinc, same as duty paid.

GUNPOWDER, from saltpetre which paid a duty of 2 cents per pound: American Sporting $1\frac{68}{100}$ cents per pound; U. S. Government, $1\frac{60}{100}$ cents per pound; Shipping and Mining, $1\frac{4}{10}$ cents per pound.

GUNPOWDER, from saltpetre which paid a duty of 1 cent per pound: American Sporting, $\frac{8}{10}$ cent per pound; U. S. Government, $\frac{8}{10}$ cent per pound; Shipping and Mining, $\frac{7}{10}$ cent per pound.

GUNS, Gatling: 42 calibre and 10 barrels, $7.03 each gun; 42 calibre and 6 barrels, $5.00 each gun; $\frac{6}{7}$ calibre and 10 barrels, $9.00 each gun; 1 inch calibre and 10 barrels, $11.73 each gun.

GUN-SYSTEMS, made for Colt's patent fire-arms, $14\frac{42}{100}$ cents each.

GUN-SYSTEMS, made by E. Remington & Sons, from iron and steel: For the iron, $5\frac{4}{10}$ cents each; for the steel, when imported as such, $3\frac{3}{4}$ cents each; for the steel, made from imported iron, $1\frac{31}{100}$ cents each.

GUN-SYSTEMS, made for the Peabody fire-arm, $7\frac{29}{100}$ cents each.

GUN TRIMMINGS, made for Colt's patent fire-arm, $6\frac{6}{10}$ cents each arm.

GUN TRIMMINGS, made by E. Remington & Sons. For the iron, $1\frac{54}{100}$ cents each gun; for the steel, when imported as such, $\frac{3}{4}$ cent each gun; for the steel, made from imported iron, $\frac{1}{4}$ cent each gun.

GUN TRIMMINGS, made for the Peabody fire-arm, $1\frac{74}{100}$ cents each arm.

GUN TRIMMINGS and SYSTEMS, for the Winchester fire-arm, $8\frac{1}{2}$ cents each arm.

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* See Circular at the end of this list.

GUN TRIMMINGS and SYSTEMS, made for the Martini Henry rifle, same as duty paid. The quantity of material used in the manufacture shall be determined by allowing for each receiver, $3\frac{66}{100}$ pounds steel; for each block, 1 pound iron; for each guard, 1 pound iron; for each lever, $\frac{8}{10}$ pound iron; for each set of bands, $\frac{45}{100}$ pound iron; for each light base, $\frac{1}{4}$ pound iron; for each butt plate, $\frac{1}{2}$ pound iron; for each bayonet, $1\frac{64}{100}$ pounds iron.

HANDLES and NOZZLES, made from sheet zinc and attached to tin cans (when tagger's tin is also used in making such nozzles), 27 cents per 100 cans; when tagger's tin is not used, 25 cents per 100 cans.

HANDLES, made from sheet zinc, and attached to tin cans, without above-described nozzles, 15 cents per 100 cans.

HATCHETS, (see AXES and HATCHETS.)

HOOP IRON and HORSESHOE IRON, (see IRON.)

HUNGARIAN NAILS, same as tacks.

IRON, band, bar, horseshoe, hoop, railroad, rod, scroll. Wholly from imported scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

LANTERNS, from tin plates, same as duty paid. Quantity determined by the measurement of the pieces composing such lanterns before they are put together.

LEAD PIPE, same as duty paid.

LEATHER, sole, from hides, same as duty paid.

LINSEED OIL, $6\frac{1}{2}$ cents per gallon.

LOCOMOTIVE TIES, from imported steel, same as duty paid. Add 2 per cent. to exported weight to cover wastage in manufacture.

NAILS, cut, from sheet and plate iron, $1\frac{1}{2}$ cents per pound; horseshoe, from slit iron rods, same as duty paid; Hungarian, same as tacks; cut, from scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

NAIL RODS, rolled from iron, same as duty paid. Add 9 per cent. to the exported weight to cover wastage in manufacture; slit, from iron, same as duty paid. Add 3 per cent. to exported weight to cover wastage.

NEW ENGLAND RUM, (see RUM.)

NOZZLES, made from tin plates, same as duty paid; flat screw tops, from sheet zinc, attached to tin cans, 9 cents per 100 cans.

OIL, (see LINSEED and CASTOR.)

PACKING, from jute yarn, same as duty paid.

PLATES, tack, same as duty paid.

PLATES, fish and robe, (see FISH PLATES and ROBE PLATES.)

PIPE, lead, (see LEAD.)

PISTOLS, Colt's navy or belt, $11\frac{64}{100}$ cents each.

PIVOTS, (see BOLTS.)

POMACE, (see CASTOR.)

RAILROAD IRON, (see IRON.)

RICE, cleaned from paddy rice, $1\frac{2}{3}$ cents per lb.; cleaned from rough rice, $2\frac{1}{3}$ cents per lb.

RIFLES, (see GUN SYSTEMS and TRIMMINGS.)

RIFLE BARRELS, from bar steel and from barrel moulds, same as duty paid.

ROBE PLATES, from goat skins, same as duty paid. The number of skins used determined by inspection of the exported plates.

ROD IRON, (see IRON.)

RUM, New England, $6\frac{5}{16}$ cents per gallon.

SALT, fine, 8 cents per 100 pounds.

SALTPETRE, refined from crude, $\frac{95}{100}$ cent per pound.

SCREWS, wood, (see WOOD SCREWS.)

SCROLL IRON, (see IRON.)

SCYTHES, manufactured by Hubbart, Blake & Co., of West Waterville, Maine: Light grass, 45 cents per dozen; heavy St. John, $65\frac{1}{4}$ cents per dozen; grain, $83\frac{3}{8}$ cents per dozen.

SHANKS, from steel, same as duty paid.

SHEET LEAD, from pig lead, same as duty paid.

SHOOKS, from staves, same as duty paid.

SHOT, (see BULLETS.)

SHOVELS and SPADES, chiefly of steel, 80 cts. per doz.; chiefly of iron, 50 cts. per doz.

SKINS, dressed, (see DRESSED SKINS.)

SOLDER, used in making tin cans, 16 cents per 100 cans of 5 gallons capacity, and in proportion for cans of less capacity.

SOLE LEATHER, (see LEATHER.)

SUGAR, refined from raw sugar: Loaf, cut-loaf, crushed, granulated, and powdered, dried, $3\frac{18}{100}$ cents per pound; white coffee sugar, undried, and above No. 20, Dutch standard in color, $2\frac{58}{100}$ cents per pound; all grades of coffee sugar, No. 20, Dutch standard, and below in color, $2\frac{8}{100}$ cents per pound.

SUGAR, refined from melado, on which a duty was paid of 1½ cents per pound, and 25 per cent. in addition thereto, same as sugar refined from raw sugar; refined from molasses, 1¼ cents per pound.

SYRUP, from sugar, 6¼ cents per gallon; from melado, on which a duty was paid of 1½ cents per pound, and 25 per cent. in addition thereto, 5⅝ cents per gallon; from molasses, 5 cents per gallon.

TACKS, from bar iron, same as duty paid. Add 14 per cent. to exported quantity to cover wastage in manufacture.

TIN CANS, (see CANS.)

WIRE, telegraph, from iron rods, same as duty paid; from steel, for bridges, same as duty paid.

WIRE, finer than telegraph wire, from iron bars and rods, same as duty paid. To cover wastage in manufacture, add to export weight the following percentage:

Size of the wire by the wire gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.	Size of the wire by the wire gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.
1, and coarser, . . .	2.7	10.7	21, ...	8.6	17.
2, ...	2.9	10.9	22, ...	8.9	17.3
3, ...	3.1	11.1	23, ...	9.2	17.6
4, ...	3.3	11.3	24, ...	10.4	19.3
5, ...	3.5	11.5	25, ...	10.8	19.6
6, ...	3.7	11.8	26, ...	11.2	19.9
7, ...	4.	12.1	27, ...	11.6	20.2
8, ...	4.3	12.4	28, ...	11.9	20.6
9, ...	4.6	12.7	29, ...	12.2	20.9
10, ...	4.9	13.	30, ...	12.5	21.2
11, ...	5.2	13.4	31, ...	12.8	21.5
12, ...	5.5	13.8	32, ...	13.2	21.8
13, ...	5.9	14.2	33, ...	13.5	22.2
14, ...	6.3	14.6	34, ...	13.8	22.6
15, ...	6.7	15.	35, ...	14.1	23.
16, ...	7.1	15.4	36, ...	16.	25.2
17, ...	7.4	15.7	37, ...	16.8	26.
18, ...	7.7	16.	38, ...	17.6	26.8
19, ...	8.	16.3	39, ...	18.4	27.6
20, ...	8.3	16.7	40, ...	19.2	28.4

Sizes designated by fractional numbers to be treated as those designated by the next smaller integral numbers.

WIRE, manufactured by the American Screw Company of Providence, R. I., same as duty paid.

WOOD SCREWS, from iron, same as duty paid. Add 50 per cent. to exported weight to cover wastage in manufacture.

In those cases where a discriminating duty has been paid under the provisions of Section 2501 of the Revised Statutes, the drawback allowed shall bear the same relation to that duty as the usual allowance bears to the ordinary duty. All of the foregoing, except the drawback on refined sugars, shall be subject to the usual 10 per cent. retention.

The drawback on refined sugars shall be subject to a retention of 1 per cent., as required by Section 3, of the Act of March 3, 1875.

On the exportation of sirup resulting from the refining of imported molasses, upon which the duty of four cents per gallon, prescribed by the tariff of March 3, 1883, has been paid, a drawback will be allowed at the rate of three and two-tenths ($3\frac{2}{10}$) cents per gallon, less the legal retention of ten per centum. (S. S., 5750.)

Such of the rates of drawback prescribed under the old tariff as are specific, and relate to articles manufactured from materials upon which the duty is changed by the new tariff, are hereby revoked. Exportations of articles which were subject to rates of the above description will, therefore, be reported to the Department in accordance with the provisions of Article 828 of the General Regulations for the establishment of new rates. (Treasury Circular, July 7, 1883.)

PART IV.

RATES OF TARE

PRESCRIBED UNDER SECTION 2898 OF THE REVISED STATUTES.

(See PART I., 1860.)

Almonds,	in bags,	2 per cent.
"	in bales,	2½ "
"	in frails,	8 "
Alum,	in casks,	10 "
Alum coarse, or ground,	in sacks,	2 lbs. per sack
Barytes,		3 per cent.
Cassia,	in mats.	9 "
Cheese,	in casks or tubs,	10 "
Chiccory,	in bags,	2 "
Cocoa,	in bags,	2 "
"	in ceroons,	8 "
Cinnamon,	in bales,	6 "
Coffee, Rio,	in double bags,	2 "
"	in single bags,	1 "
" All other, actual tare,		
Copperas,	in casks,	10 "
Currants,	in casks,	10 "
Hemp, Manilla,	in bales,	4 lbs. per bale.
" Hamburg, Leghorn, Trieste,		5 " "
Indigo,	in ceroons,	10 per cent.
Melado,		9 "
Nails,	in bags,	2 "
"	in casks,	8 "
Ochre, dry,	in casks,	8 "
" in oil,	in casks,	12 "
Paris White,	in casks,	10 "
Pepper,	in bags,	2 "
"	in double bags,	4 "
Peruvian bark,	in ceroons,	10 "
Pimento,	in bags,	2 "
Raisins,	in boxes,	25 "
"	in casks,	12 "
"	in half boxes,	27 "
"	in quarter boxes,	29 "
"	in frails,	4 "
Rice,	in bags,	2 "
Salt, alum, coarse or ground,	in sacks,	2 lbs. per sack.
" fine,	in sacks,	3 " "
Spanish Brown, dry,	in casks,	10 per cent.
" " in oil,	in casks,	12 "
Sugar,[1]	in boxes,	14 "
"	in barrels,	10 "
"	in mats and Pernambuco bags,	2 "
"	in other bags,	1½ "
Tobacco, leaf,	in bales,	13 lbs. per bale.
" Sumatra,[2]	in bales,	4½ " "
Whiting,	in casks,	10 per cent.

[1] Actual tare to be taken on sugar in tierces, hogsheads, and irregular packages.
[2] Schedule tare for the inside matting and cord only; for outside coverings, actual tare.

TABLE OF U. S. COINS, WITH THEIR WEIGHT AND VALUE

GOLD COINS.*	Weight in Grains.	Nom'l Value.	Acts authorizing their Coinage. Date.	Chap.	Sec.	Acts establishing their present Legal Value. Date.	Chap.	Sec.	References.
Minted since July 31, 1834.		$ cts.							
Double Eagles, . .	516	20 00	March 3, 1849,	109	1 & 2	March 3, 1849,	109	1, 2	9 Stat. 397, H. D. 7
			Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 Stat. 426.
Eagles, ...	258	10 00	June 28, 1834,	95	1	Jan. 18, 1837,	3	10	4 Stat. 699. 5 St 136. H. D. 729, 7.
			Jan. 18, 1837,	3	10				
			Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 Stat. 426.
Half Eagles, . . .	129	5 00	Same as above.			Same as above.			
Quarter Eagles, . .	64.5	2 50	" "			" "			
Three-Dollar Pieces,	77.4	3 00	Feb. 21, 1853,	79	7	Feb. 21, 1853,	79	7	10 Stat 160. H. D. 7
			March 3, 1853,	96	7				" " 181. H. D. 7
			Feb 12, 1873,	131	13, 14	Feb. 12, 1873,	131	13, 14	17 " 426.
Dollars, ...	25.8	1 00	March 3, 1849,	109	1, 2	March 3, 1849,	109	1, 2	9 " 397. H. D. 7
One-Dollar Pieces (the unit of value), . .	25.8	1 00	Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 " 426.
Minted before July 31, 1834									
Eagles, ...	270	10 00	April 2, 1792,	16	9	June 28, 1834,	95	3	1 Stat. 246. 4 St 699. 5 Stat. 136. D. 727, 730, 733.
						Jan. 18, 1837,	3	11	
Half Eagles, . . .	135	5 00	Same as above.			Same as above.			
Quarter Eagles, . .	67.5	2 50	" "			" "			
SILVER COINS.									
Minted since March 31, '53									
Trade Dollars, . . .	420	1 00	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Dollars,†.	412.5	1 00	Jan. 18, 1837,	3	9	Jan. 18, 1837,	3	9	5 Stat. 136. H. D.
Half Dollars, . . .	192	50	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. D. 742, 743.
			March 3, 1853,	96	7				
" . . .	192.9‡	50	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Quarter Dollars, . .	96.4	25	Feb 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. D. 742, 743.
			March 3, 1853,	96	7				
" . .	96.45‡	25	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Dimes, ...	38.4	10	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. D. 742, 743.
			March 3, 1853,	96	7				
"	38.58‡	10	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Half Dimes, . . .	19.2	5	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. D., 742, 743.
			March 3, 1853,	96	7				
Three-Cent Pieces, .	11.52	3	March 3, 1851,	20	11	March 3, 1851,	20	11	9 Stat. 587. 10 S 181. H. D. 739,
			March 3, 1853,	96	7				
Do. prior to above date,	12.375	3	March 3, 1851,	20	11	March 3, 1851,	20	11	9 Stat. 587. H. D.
Minted under the Act of January 18, 1837.									
Dollars, ...	412.5	1 00	Jan. 18, 1837,	3	9	Jan. 18, 1837,	3	9	5 Stat. 136. H. D.
Half Dollars, . . .	208	50	Same as above.			Same as above.			Same as above.
Quarter Dollars, . .	103.125	25	" "			" "			" "
Dimes, ...	41.25	10	" "			" "			" "
Half Dimes, . . .	20.625	5	" "			" "			" "
Minted before January 18, 1837.									
Dollars, ...	416	1 00	April 2, 1792,	16	9	Jan. 18, 1837,	3	11	1 Stat. 246. 5 136. H. D. 727,
Half Dollars, . . .	208	50	Same as above.			Same as above.			Same as above.
Quarter Dollars, . .	104	25	" "			" "			" "
Dimes, ...	41.6	10	" "			" "			" "
Half Dimes, . . .	20.8	5	" "			" "			" "
MINOR COINS.									
Five-Cent Pieces (copper and nickel), .	77.16	5	May 16, 1866,	81	1	May 16, 1866,	81	1	14 Stat. 47. H. D.
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat. 427.
Three-Cent Pieces, .	30	3	March 3, 1865,	100	1	March 3, 1865,	100	1	13 Stat. 517. H. D.
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat. 427.
Two-Cent Pieces (copper, tin, and zinc),	96	2	April 22, 1864,	66	1	April 22, 1864,	66	1	13 Stat. 54. H. D.
Cents (copper), . .	264	1	April 2, 1792,	16	9	April 2, 1792,	16	9	1 Stat. 246. H. D.
" " . . .	168	1	Jan. 18, 1837,	3	12	Jan. 18, 1837,	3	12	5 Stat. 136. H. D.
" (copper and nickel), . . .	72	1	Feb. 21, 1857,	56	4	Feb. 21, 1857,	56	4	11 Stat. 163. H. D.
" (copper, tin and zinc), . . .	48	1	April 22, 1864,	66	1	April 22, 1864,	66	1	13 Stat. 54. H. D.
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat. 427.
Half Cents (copper),	132	½	April 2, 1792,	16	9	April 2, 1792,	16	9	1 Stat. 246.
" "	84	½	Jan. 18, 1837,	3	12	Jan. 18, 1837,	3	12	5 Stat. 136. H. D.

* The present legal value of all United States coins, *when of full weight*, is the same as the nominal value, excepting that of gold coins minted before July 31, 1834, which is put at 94 8-10 cents per pennyweight. There are, however, none of the latter in circulation. "Stat.," in the last column, means "Statutes at Large;" and the initials "H. D.," refer to "Heyl's Digest."

The intrinsic value of the gold coins authorized by the Act of 1873, differs slightly from those of prior issue, after July 31, 34 on account of the diminished proportion of silver in the alloy. But see Treas. Reg. post p. 3.

† Reissue provided for by Act of Feb. 28, 1878.

‡ The Act of 1873 fixes the weight of the Half Dollar at 12½ *grammes*, and the Quarter Dollar and Dime at ½ and 1-5 the ol. The reduction of the weight of these coins to *grains*, is made in accordance with the Act of July 28, 1866, ch. 301.

UNITED STATES TREASURY REGULATIONS AS TO MONEYS RECEIVABLE FOR DUTIES.

ART. 1001. Gold coins of the United States* are receivable for duties at their nominal value, in unlimited sums, provided the loss of weight by abrasion or ordinary wear does not exceed one-half of one per centum in twenty years, or in that proportion for a shorter period of circulation; but coins of less than the least current weight shall be received at their valuation, in proportion to their actual weight. (*Act Feb.* 12, 1873, *ch.* 131, § 14. 17 *Stat., p.* 426.)

Silver dollars of the United States, other than the trade-dollar, are receivable for duties, at their nominal value, in unlimited sums. (*Act February* 28, 1878, *ch.* 20, § 1, 20 *stat. p.* 25, S. S. 3498.)

Silver half-dollars, quarter-dollars, dimes, and half-dimes, coined previous to April, 1853, are receivable for duties, at their nominal value, in unlimited sums. (*Act Jan.* 18, 1837, *ch.* 3, § 9. *H. D., p.* 733.)

Silver trade-dollars, also silver half-dollars, quarter-dollars, dimes, and half-dimes, coined since April 1, 1853, are receivable for duties in amounts not exceeding five dollars in one payment. (*Acts Feb.* 21, 1853, *ch.* 79, §§ 1, 2 (*H. D., p.* 742), *and Feb.* 12, 1873, *ch.* 131, § 15. 17 *Stat., p.* 427.)

Five-cent pieces, coined between the years 1866 and† 1873, are receivable for duties in amounts not exceeding one dollar in one payment. (*Act May* 16, 1866, *ch.* 81, § 3. *H. D., p.* 754.)

Three-cent pieces, composed in part of silver and coined between the years 1851 and 1865, are receivable in sums not exceeding thirty cents in one payment, and three-cent pieces, composed in part of nickel and coined between the years 1865 and† 1873, are receivable in amounts not exceeding sixty cents in one payment. (*Acts March* 3, 1851, *ch.* 20, § 11, *and March* 3, 1865, *ch.* 100, § 3. *H. D., pp.* 739, 752.)

Five-cent pieces, three cent pieces, and one-cent pieces, coined under the "coinage act of eighteen hundred and seventy-three," are receivable in amounts not exceeding twenty-five cents in one payment. (*Act Feb.* 12, 1873, *ch.* 131, § 16. 17 *Stat., p.* 427.)

Two-cent pieces and one-cent pieces, coined previous to† 1873, are receivable in sums not exceeding four cents in one payment. (*Act March* 3, 1865, *ch.* 100, § 6. *H. D., p.* 753.)

United States demand notes are receivable for duties at their nominal value, in unlimited amounts.

Coin certificates, being certificates of the deposit of gold coin‡ with the Treasurer or Assistant Treasurers of the United States, are receivable for duties at their nominal value to the amount of the duties to be paid.

ART. 1002. United States legal-tender notes and the circulating notes of national banks are receivable, at their nominal values, for all payments other than duties on imports; and the fractional-currency notes of the United States are receivable for all payments, other than customs, when offered in sums not exceeding five dollars.‖

ART. 1003. Payments in gold coin should be weighed by single pieces; but if in bulk, the coins must be separately examined and tested as far as neces-

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* Excepting those minted before July 31, 1834, which rate at $94\frac{8}{10}$ cents per pwt. (Act June 28, 1834, ch. 95, § 3. H. D., p. 730.)

† April 1, 1873.

‡ Or gold bullion. (Act of March 3, 1863, ch. 73, § 5. H. D., p. 793.)

‖ *Defaced and Mutilated Currency.*—Defaced and mutilated fractional and legal-tender notes, each equalling or exceeding by face measurement *three-fifths* of its original proportions *in one piece*, are, under previous regulations of the Department, if in a condition that the genuineness can be clearly ascertained, received at their full face value in payment of all *currency* dues to the United States. Smaller fragments cannot be received for such dues, but are, on conditions published, redeemable at the Treasury. Every officer of the Treasury Department is required to stamp the word "COUNTERFEIT" upon every spurious note presented to him, purporting to have been issued by the United States, or by a National Bank. (Act June 30, 1864, ch. 172, § 5. H. D., p. 816.)

sary; one-dollar pieces must be separated from larger coins and weighed apart, and the weighing in bulk must be done by amounts of ten dollars, one hundred dollars, one thousand dollars, or multiples thereof.

In weighing coins the ounce troy, and the decimals thereof, are to be used.

The standard weight and the least current weight of certain specified sums, in gold coins above the dollar, are as follows:

Amount.	Standard weight.	Least current weight.
$100,	5.375 oz.	5.348 oz.
500,	26 875 oz.	26.741 oz.
1000,	53 750 oz.	53.481 oz.
5000,	268.750 oz.	267.407 oz.

The gold dollar continuing current until the allowed deviation from standard weight in manufacture is exceeded by wear and abrasion, 5000 pieces will be current when weighing not less than $266\frac{145}{1000}$ ounces troy.

The standard weight and the least current weight of single gold coins of the United States, above the dollar, are as follows:

Coin.	Standard weight.	Least current weight.
Quarter-eagle,	64.5 grs.	64.18 grs.
Three-dollar,	77.4 grs.	77 02 grs.
Half-eagle,	129.0 grs.	128 36 grs.
Eagle,	258.0 grs.	256.71 grs.
Double-eagle,	516.0 grs.	513.42 grs.

As the coinage law tolerates a deviation from the standard weight of one-quarter of a grain, or less, in the manufacture of the dollar piece, that coin will be current and receivable so long as it is not reduced below $25\frac{55}{100}$ grains in actual weight.

RECIPIENTS OF CUSTOMS DUES.

ART. 1004. At custom-houses where there are regularly designated cashiers, such cashiers shall be the sole recipients of customs moneys; at all other custom-houses or stations, either the collectors personally, or an officer specially designated for each custom-house or station, or inspectors of baggage, when so authorized, shall be the recipients of such moneys.

ART. 1005. Receipts may be demanded, and, when demanded, must be given as a matter of right for any payments of money on account of customs or other dues to the United States; but, for the due protection of the revenue, the collector should require an additional entry of the goods, or an additional copy of the document, to be presented, on which the receipt should be entered.

FOREIGN MONEYS OF ACCOUNT,

AND

THEIR VALUES IN UNITED STATES MONEY.

PROCLAIMED BY THE SECRETARY OF THE TREASURY.

Country.	Monetary unit.	Standard.	Value in U. S. money		Standard Coins.
			Former.	Present.	
Argentine Rep...	Peso*.....	Gold & Silver..	$1.00	$0.96,5	$\frac{1}{20}$, $\frac{1}{10}$, $\frac{1}{5}$, ½ and 1 peso, ½ Argentine, and Argentine.
Austria.....	8 Gul., or 20 Francs.	Gold & Silver..	3.85,89		
Austria.....	Florin	Silver.....	.40,6	.40,1	Florin.
Azores	Milreis, *k*.....	Gold.....	†.83,5		
Belgium	Franc.....	Gold & Silver..	.19,3	.19,3	5, 10, and 20 Francs.
Bogota	Peso.....	Gold.....	.96,5		
Bolivia.....	Dollar	Gold & Silver..	.83,6		Escudo, ½ Bolivar, and Bolivar.
Bolivia.....	Boliviano....	Silver.....	.82,3	.81,2	Boliviano.
Brazil.....	Milreis, *a*.....	Gold.....	.54,6	.54,6	None.
Brit. Poss., N. A...	Dollar	Gold.	1.00		
Central Amer. ...	Dollar	Silver.....	.93,5		Dollar.
Central Amer. ...	Peso	Silver.....	.83,6		
Chili	Peso	‡Gold & Silver..	.91.2	.91,2	Condor, Doubloon, and Escudo.
China.....	Tael	Silver.....	†1.35	†1.20	
Cuba.....	Peso	‡Gold & Silver..	.93,2	.93,2	$\frac{1}{8}$, $\frac{1}{5}$, ¼, ½, and 1 Doubloon.
Denmark.....	Crown.....	Gold..... ...	.26,8	.26,8	10 and 20 Crowns.
Ecuador.....	Dollar	Silver	.93,5		Dollar.
Ecuador.....	Peso	Silver	.82.3	.81,2	†Peso.
Egypt.....	Piastre, *b*.....	Gold.....	.04,9	.04,9	5, 10, 25, 50 and 100 Piastres.
Egypt.....	Pound, *c*.....	Gold.....	4.97,4		5, 10, 25, 50 and 100 Piastres.
France.....	Franc.....	Gold & Silver..	.19,3	.19,3	5, 10, and 20 Francs.
German Empire.	Mark	Gold.....	.23,8	.23,8	5, 10, and 20 Marks.
Great Britain	Pound sterling	Gold.....	4.86,65	4.86,65	½ Sovereign, and Sovereign.
Greece.....	Drachma	Gold & Silver..	.19,3	.19,3	5, 10, 20, 50, and 100 Drachmas.
Hayti	Dollar	Silver..... .	†.95.2		
Hayti	Gourde	Gold & Silver..		.96,5	1, 2, 5, and 10 Gourdes.
India.....	Rupee, *e*.....	Silver	.39,	.38,6	
Italy.....	Lira	Gold & Silver..	.19,3	.19,3	5, 10, 20, 50, and 100 Lire.
Jamaica	Pound sterling	Gold.....	4.86,65		
Japan.....	Yen.....	‡Gold & Silver..	.88.7	.87,6	1, 2, 5, 10, and 20 Yen, G. & S. Yen.
Liberia.....	Dollar	Gold	1.00	1.00	
Madeira, *k*..	Milreis, *k*.....	Gold.....	†1.00		
Mexico.	Dollar	Silver.....	.89,4	.88,2	Peso or dollar, 5, 10, 25, 50 Centavo.
Netherlands	Florin	‡Gold & Silver..	‖.40.2	.40,2	Florin.
Norway	Crown.....	Gold.....	.26,8	.26,8	10 and 20 Crowns.
Paraguay	Peso	Gold.....	†1.00		
Peru	Dollar.....	Silver	.93,5		
Peru	Sol	Silver.....	.82,3	.81,2	Sol.
Porto Rico.....	Peso.....	Gold.....	†.92,5		
Portugal	Milreis, *a*.....	Gold.....	1.08	1.08	2, 5, and 10 Milreis.
Russia	Roubles, *f*.....	Silver.....	.65,8	.65	¼, ½, and 1 Rouble.
Sandw. Islands...	Dollar	Gold.....	1.00	1.00	
Spain	Peseta, *g*.....	Gold & Silver..	.19,3	.19,3	5, 10, 20, 50, and 100 Pesetas.
Sweden.....	Crown	Gold.....	.26,8	.26,8	10 and 20 Crowns.
Switzerland.....	Franc.....	Gold & Silver..	.19,3	.19,3	5, 10, and 20 Francs.
Tripoli.....	Mahbub, *b*..... .	Silver	.74.3	.73,3	
Tunis.....	Piastre, *h*.....	Silver.....	.11,8		
Turkey..	Piastre	Gold.....	†.04,4	.04,4	25, 50, 100, 250, and 500 Piastres.
U. S. of Colombia.	Peso	Silver.....	.82,3	.81,2	Peso.
Uruguay.....	Patacon.....	Gold.....	†.94,9		
Venezuela	Peso.....	Silver.....	†.77,73		
Venezuela	Bolivar.....	Gold & Silver..	.19,3	.19,3	5, 10, 20, 50, and 100 Bolivar.

* The Argentine or South American Doubloon is to be estimated at $15.58 until further orders. (S. S., 2574.)

† Values marked with a † were proclaimed prior to 1879.

‡ Silver prior to 1880. ‡ Gold prior to 1880. ‖ Prior to 1880, 10 Gulden, gold, estimated at $4.01,9.

a 1000 Reis. *b* Former dollar of 20 piastres was estimated at $1.00,39. *c* 100 piastres.

e 16 Annas. *f* 100 Copecks. *g* 100 Centimes. *h* 16 Caroubs. *i* S. S., 4864. *k* S. S., 2401. *l* S. S., 5525.

WEIGHT, FINENESS, AND VALUE OF FOREIGN COINS,

As determined by U. S. Mint Assays, and proclaimed Jan. 1, 1874, *by the Secretary of the Treasury.*

EXPLANATORY REMARKS.

1. The weight is expressed in fractions of an ounce troy, agreeing with the terms used in the United States mints.

If it is desired to have the weight of any piece in grains, regard the thousandths of an ounce as integers, take their half, from which deduct four per cent. of that half, and the remainder will be grains.

2. The fineness is expressed in thousandth parts, *i. e.*, so many parts of pure gold or silver in 1000 parts of the coin. The old carat system is generally abandoned (except for jewelry), but it may be worth while to say that 41⅔ thousandths equal one carat.

3. The valuation of gold is a direct calculation from weight and fineness, at the legal rate of 25.8 grains, 900 fine, being equal to one dollar; or $20.672 (nearly) per ounce of fine gold.

Foreign coins, if converted into United States coins, will be subject to a charge of one-fifth of one per cent.

4. For the silver there is no fixed legal valuation as compared with gold. The value of the silver coins is computed at the rate of 120 cents per ounce, 900 fine, payable in subsidiary silver coin, that having been the mint price when the assays were made.

The gold value of silver is to be found in the bullion markets; at present it is about 113 cents per ounce, 900 fine.

5. These tables generally give the one principal coin of each country, from which the other sizes are easily deduced. Thus, when the franc system is used, there are generally gold pieces of 40, 20, 10, and 5 francs, all in due proportion. But in silver the fractional coins are very often of less intrinsic value than the normal coin, proportionally. These are seldom exported.

GOLD COINS.

COUNTRY.	DENOMINATION.	Weight.	Fineness	Value in U. S. gold coin.
		Ounces.	*Thous.*	$ *cts. mls.*
AUSTRIA	Fourfold Ducat	0.448	986	9 13 2
"	Souverain (no longer coined)	0.363	900	6 75 4
"	4 Florins (new)	0.104	900	1 93 5
BELGIUM	25 Francs	0.254	899	4 72 0
BRAZIL	20 Milreis	0.575	916.5	10 89 4
CENTRAL AMERICA	2 Escudos	0.209	853.5	3 68 8
" "	4 Reals	0.027	875	0 48 8
CHILI	10 Pesos (dollars)	0.492	898	9 13 6
COLOMBIA and South America generally	Old Doubloon*	0.867	870	15 50 3
DENMARK	Old 10 Thaler	0.427	895	7 90 0
EGYPT	Bedidlik (100 Piasters)	0.275	875	4 97 4
ENGLAND	Pound or Sovereign (new)†	0.256.8	916.5	4 86 5
"	Pound average (worn)	0.256.3	916.5	4 85 6
FRANCE	20 Francs (no new issues)	0.207	899	3 84 7
GERMANY	Old 10 Thaler (Prussian)	0.427	903	7 97 1
GREECE	20 Drachms	0.185	900	3 44 2
INDIA (British)	Mohur, or 15 Rupees‡	0.375	916.5	7 10 5
ITALY	20 Lire (Francs)	0.207	899	3 84 7
JAPAN	Cobang (obsolete)	0.289	572	3 57 6
"	New 20 Yen	1.072	900	19 94 4
MEXICO	Old Doubloon (average)	0.867	870	15 59 3
"	20 Pesos (Empire)	1.086	875	19 64 3
"	20 Pesos (Repub), new	1.081	873	19 51 5
NETHERLANDS	10 Guilders	0.215	899	3 99 7
NEW GRANADA	10 Pesos (Dollars)	0.525	891.5	9 67 5
PERU	20 Soles	1.055	898	19 21 3
PORTUGAL	Coroa (Crown)	0.308	912	5 80 7
RUSSIA	5 Roubles	0.210	916	3 97 6
SPAIN	100 Reals	0.268	896	4 96 4
"	80 Reals	0.215	869.5	3 86 4
"	10 Escudos	0.270.8	896	5 01 5
SWEDEN	Ducat	0.111	975	2 23 7
"	Carolin (10 Francs)	0.104	900	1 93 5
TUNIS	25 Piastres	0.161	900	2 99 5
TURKEY	100 Piastres	0.231	915	4 37 0

* The *doubloon* (doblon, or more properly *onza*, though not really an ounce Spanish) is now generally discontinued. These figures answer as well for the doubloon of Peru, Chili, Bolivia, &c., and therefore, this item stands for all. Popayan pieces were rather inferior.

† The sovereigns coined at Melbourne and Sydney, in Australia, and distinguished only by the mint marks M and S, are the same as those of the London mint. Sovereigns generally are up to the legal fineness, 916⅔ (or 22 carats).

‡ The last coinage of *mohurs* was in 1862.

SILVER COINS.

COUNTRY.	DENOMINATION.	Weight.	Fineness	Value in subsidiary silver coin.
		Ounces.	*Thous'nds*	$ *cts. mills.*
AUSTRIA	Old Rix Dollar	0.902	833	1 00 2
"	Old Scudo (Crown)	0.836	902	1 00 5
"	Florin, before 1858	0.451	833	0 50 1
"	New Florin	0.397	900	0 47 6
"	New Union Dollar	0.596	900	0 71 5
"	Maria Theresa Dollar 1780	0.895	838	1 00 0
BELGIUM	5 Francs	0.803	897	0 96 0
"	2 Francs	0.320	835	0 35 6
BOLIVIA	New Dollar	0.801	900	0 96 1
BRAZIL	Double Milreis	0.820	918.5	1 00 4
CANADA	20 Cents	0.150	925	0 18 5
"	25 Cents	0.187.5	925	0 23 1
CENTRAL AMERICA,	Dollar	0.866	850	0 98 1
CHILI	Old Dollar	0.864	908	1 04 6
"	New Dollar	0.801	900.5	0 96 2
CHINA	Dollar (English mint)	0.866	901	1 04 0
"	10 Cents	0.087	901	0 10 5
DENMARK	2 Rigsdaler	0.927	877	1 08 4
EGYPT	Piaster (new)	0.040	755	0 04 0
ENGLAND	Shilling (new)	0.182.5	924.5	0 22 5
"	Shilling (average)	0.178	925	0 21 9
FRANCE	5 Franc (average)	0.800	900	0 96 0
"	2 Franc	0.320	835	0 35 6
NORTH GERMAN STATES	Thaler (before 1857)	0.712	750	0 71 2
" " "	Thaler (new)	0.595	900	0 71 4
SOUTH GERMAN STATES	Florin	0.340	900	0 40 8
GERMAN EMPIRE	5 Marks (new)	0.804	900	0 96 5
GREECE	5 Drachms	0.719	900	0 86 3
HINDOSTAN	Rupee	0.374	916.5	0 45 7
ITALY	5 Lire	0.800	900	0 96 0
"	Lira	0.160	835	0 17 8
JAPAN	Itzebu (no longer coined)	0.279	890	0 33 1
"	1 Yen	0.866.7	900	1 04 0
"	50 Sen	0.402	800	0 42 8
MEXICO	Dollar (average)	0.866	901	1 04 0
"	Peso of Maxmilian	0.861	902.5	1 03 6
NETHERLANDS	2½ Guilders	0.804	944	1 01 2
NORWAY	Specie Daler	0.927	877	1 08 4
NEW GRANADA	Dollar of 1857	0.803	896	0 96 0
PERU	Old Dollar	0.866	901	1 04 3
"	Dollar of 1858	0.766	909	0 92 8
"	Half Dollar of 1836 and 1838	0.433	650	0 37 5
"	Sol	0.802	900	0 96 0
PORTUGAL	500 Reis	0.400	912	0 48 6
ROMANIA	2 Lei (Francs) new	0.322	835	0 35 8
RUSSIA	Rouble	0.667	875	0 77 8
SPAIN	5 Pesetas (dollar)	0.800	900	0 96 0
"	Peseta (pistareen)	0.160	835	0 17 8
SWEDEN	Ricksdaler	0 273	750	0 27 3
SWITZERLAND	2 Francs	0.320	835	0 35 6
TUNIS	5 Piastres	0.511	898 5	0 61 2
TURKEY	20 Piastres	0.770	830	0 85 2

INVOICE CURRENCIES.

SECTION 2838 of the Revised Statutes (see Part I, paragraph 1840), provides that "all invoices of merchandise *subject to a duty ad valorem* shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such merchandise, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or of foreign coins, by law made current within the United States, in such foreign place or country."

Invoices of free goods, or of goods paying strictly specific duty, may be made out in the currency of the United States, or that of any other country where its value is fixed by our laws. (R. R., pt. iv, Art. 25.)

In ascertaining the value of imports for the assessment of duties, the currency of the invoice must be converted into money of the United States according to the rates of value ascertained and made known in pursuance of law; the standard gold dollar being the unit of the money of account of the United States. (Tr. Regs., Acts 345 and 993.)

"Where the standard value of a foreign currency has been proclaimed by the Secretary of the Treasury in the manner provided by law, or, not having been so proclaimed, has been fixed by a special enactment, that value is to be taken in all cases in estimating customs duties, unless collectors have been otherwise instructed, or unless a depreciation of the value of the foreign currency expressed in an invoice *from the standard of that currency* shall be shown by consular certificate thereto attached."* (*Ibid.*, Art. 993, as amended June 29, 1874, S. S., 1870.)

Where the standard value of a foreign currency has not been so proclaimed, an invoice expressed in such currency must be accompanied by a consular certificate, showing its value in standard gold dollars of the United States. (*Ibid.*)

"When silver is the legal standard of a foreign currency and represents the unit of account, its value is to be reduced to the basis of gold on the assumption that the ratio of $15\frac{1}{2}$ to 1, or such other ratio as may be from time to time established, represents the relative values of silver and gold." (*Ibid.*, Art. 994.)

Invoices of Swiss goods made out in the "franc federal," do not require the consular currency certificate. (*Ibid.*, Art. 995.)

"In the absence of the required currency certificate, the goods will be admitted to entry on the usual appraisement, but the importer will be required to give bond to produce such certificate, whether the import be subject to duty or not, and the final liquidation of duties will be delayed until the filing of the certificate or the expiration of the bond." (*Ibid.*, Art. 998.)

German thalers have ceased to be the unit of value in Germany, excepting Bavaria and Wurtemberg, and the *mark* has been substituted. All invoices of goods subject to a duty ad valorem, imported from Germany, other than from Bavaria and Wurtemburg, should be made out in marks, and such invoices representing other currencies should be rejected. (S. S., 2262.)

An invoice made out in the currency *actually paid* may be received by a collector of customs, *if it contains* also a true statement of the actual cost of the merchandise in the currency of the country whence the goods were imported, and in all other respects complies with the laws and regulations governing the subject. (S. S., 2536.)

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* See ante, Part I, paragraph 1865, for statutory provision as to depreciated currency.

STERLING MONEY OF GREAT BRITAIN,

CONVERTED INTO MONEY OF THE UNITED STATES.

ESTIMATING THE POUND OR SOVEREIGN AT $4.8665, IN ACCORDANCE WITH THE ACT OF MARCH 3, 1873.*

			$ cts. m.
One Pound	(£) =	$4.8665 or	4.86.6½.
One Shilling	(*s.*) =	.243325 or	24.3$\frac{13}{40}$ or 24$\frac{133}{400}$ cents.
One Penny	(*d.*) =	.020277083+ or	2.0$\frac{133}{480}$ or 2$\frac{133}{4800}$ "
One Farthing	(*qr.*) =	.00506927083+ or	.5$\frac{133}{1920}$ or 0$\frac{2433325}{4800000}$ "

The Penny at 2.03 cents, and the Farthing at .51 of a cent, is sufficiently near the true rate for customs purposes. For a closer computation see the next table.

s.	*d.*	*qrs.*	$ *cts. m.*	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
	0	½	2.5	1	4.8665	54	262.7910	107	520.7155	160	778.6400
	1		5	2	9.7330	55	267.6575	108	525.5820	161	783.5065
	2		01	3	14.5995	56	272.5240	109	530.4485	162	788.3730
	3		01 5	4	19.4660	57	277.3905	110	535.3150	163	793 2395
1			02	5	24.3325	58	282.2570	111	540 1815	164	798.1060
2			04	6	29.1990	59	287.1235	112	545.0480	165	802.9725
3			06	7	34.0655	60	291.9900	113	549 9145	166	807.8390
4			08	8	38.9320	61	296.8565	114	554.7810	167	812.7055
5			10	9	43.7985	62	301.7230	115	559.6475	168	817.5720
6			12	10	48.6650	63	306.5895	116	564.5140	169	822.4385
7			14	11	53.5315	64	311.4560	117	569.3805	170	827.3050
8			16	12	58.3980	65	316.3225	118	574.2470	171	832.1715
9			18	13	63.2645	66	321 1890	119	579 1135	172	837.0380
10			20	14	68.1310	67	326.0555	120	583.9800	173	841.9045
11			22	15	72.9975	68	330.9220	121	588.8465	174	846.7710
1			24	16	77.8640	69	335.7885	122	593.7130	175	851.6375
1	6		36 5	17	82.7305	70	340.6550	123	598.5795	176	856 5040
2			49	18	87.5970	71	345.5215	124	603.4460	177	861.3705
2	6		61	19	92.4635	72	350.3880	125	608.3125	178	866.2370
3			73	20	97.3300	73	355.2545	126	613.1790	179	871.1035
3	6		85	21	102.1965	74	360.1210	127	618.0455	180	875.9700
4			97	22	107.0630	75	364.9875	128	622.9120	181	880.8365
4	6		1 09 5	23	111.9295	76	369.8540	129	627.7785	182	885.7030
5			1 22	24	116.7960	77	374.7205	130	632.6450	183	890 5695
5	6		1 34	25	121.6625	78	379.5870	131	637.5115	184	895 4360
6			1 46	26	126.5290	79	384.4535	132	642 3780	185	900.3025
6	6		1 58	27	131.3955	80	389 3200	133	647.2445	186	905.1690
7			1 70	28	136 2620	81	394.1865	134	652.1110	187	910.0355
7	6		1 82 5	29	141.1285	82	399.0530	135	656.9775	188	914.9020
8			1 95	30	145.9950	83	403.9195	136	661 8440	189	919.7685
8	6		2 07	31	150.8615	84	408.7860	137	666 7105	190	924.6350
9			2 19	32	155.7280	85	413.6525	138	671.5770	191	929.5015
9	6		2 31	33	160.5945	86	418.5190	139	676 4435	192	934.3680
10			2 43	34	165.4610	87	423.3855	140	681.3100	193	939.2345
10	6		2 55 5	35	170.3275	88	428.2520	141	686.1765	194	944.1010
11			2 68	36	175.1940	89	433.1185	142	691.0430	195	948.9675
11	6		2 80	37	180.0605	90	437.9850	143	695 9095	196	953.8340
12			2 92	38	184.9270	91	442.8515	144	700.7760	197	958.7005
12	6		3 04	39	189.7935	92	447.7180	145	705.6425	198	963 5670
13			3 16	40	194.6600	93	452.5845	146	710.5090	199	968.4335
13	6		3 28 5	41	199.5265	94	457.4510	147	715.3755	200	973.3000
14			3 41	42	204.3930	95	462 3175	148	720.2420	201	978 1665
14	6		3 53	43	209.2595	96	467.1840	149	725.1085	202	983.0330
15			3 65	44	214 1260	97	472.0505	150	729.9750	203	987.8995
15	6		3 77	45	218.9925	98	476.9170	151	734.8415	204	992.7660
16			3 89	46	223 8590	99	481.7835	152	739.7080	205	997.6325
16	6		4 01 5	47	228.7255	100	486.6500	153	744.5745	206	1002.4990
17			4 14	48	233.5920	101	491.5165	154	749.4410	207	1007.3655
17	6		4 26	49	238.4585	102	496.3830	155	754.3075	208	1012.2320
18			4 38	50	243.3250	103	501.2495	156	759.1740	209	1017.0985
18	6		4 50	51	248.1915	104	506.1160	157	764.0405	210	1021.9650
19			4 62	52	253.0580	105	510.9825	158	768.9070	211	1026.8315
19	6		4 74 5	53	257.9245	106	515.8490	159	773 7735	212	1031.6980

* This table cannot be used for the Pounds of the British North American Provinces.

STERLING MONEY OF GREAT BRITAIN.

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
213	1036.5645	284	1382.0860	355	1727.6075	426	2073.1290	497	2418.6505
214	1041.4310	285	1386.9525	356	1732.4740	427	2077.9955	498	2423.5170
215	1046.2975	286	1391.8190	357	1737.3405	428	2082.8620	499	2428.3835
216	1051.1640	287	1396.6855	358	1742.2070	429	2087.7285	500	2433.2500
217	1056.0305	288	1401.5520	359	1747.0735	430	2092.5950	501	2438 1165
218	1060.8970	289	1406.4185	360	1751.9400	431	2097.4615	502	2442.9830
219	1065.7635	290	1411.2850	361	1756.8065	432	2102.3280	503	2447.8495
220	1070.6300	291	1416.1515	362	1761.6730	433	2107.1945	504	2452.7160
221	1075.4965	292	1421.0180	363	1766.5395	434	2112.0610	505	2457.5825
222	1080.3630	293	1425.8845	364	1771.4060	435	2116.9275	506	2462.4490
223	1085.2295	294	1430.7510	365	1776.2725	436	2121.7940	507	2467.3155
224	1090.0960	295	1435.6175	366	1781.1390	437	2126 6605	508	2472 1820
225	1094.9625	296	1440.4840	367	1786.0055	438	2131.5270	509	2477.0485
226	1099.8290	297	1445.3505	368	1790.8720	439	2136.3935	510	2481.9150
227	1104 6955	298	1450.2170	369	1795.7385	440	2141.2600	511	2486.7815
228	1109.5620	299	1455.0835	370	1800.6050	441	2146.1265	512	2491.6480
229	1114.4285	300	1459.9500	371	1805.4715	442	2150.9930	513	2496.5145
230	1119.2950	301	1464.8165	372	1810.3380	443	2155.8595	514	2501.3810
231	1124.1615	302	1469.6830	373	1815.2045	444	2160.7260	515	2506.2475
232	1129.0280	303	1474.5495	374	1820.0710	445	2165 5925	516	2511.1140
233	1133.8945	304	1479.4160	375	1824.9375	446	2170.4590	517	2515.9805
234	1138 7610	305	1484.2825	376	1829.8040	447	2175.3255	518	2520.8470
235	1143.6275	306	1489.1490	377	1834.6705	448	2180.1920	519	2525.7135
236	1148.4940	307	1494.0155	378	1839.5370	449	2185.0585	520	2530.5800
237	1153.3605	308	1498.8820	379	1844.4035	450	2189.9250	521	2535.4465
238	1158.2270	309	1503 7485	380	1849.2700	451	2194.7915	522	2540.3130
239	1163.0935	310	1508.6150	381	1854.1365	452	2199.6580	523	2545.1795
240	1167.9600	311	1513.4815	382	1859.0030	453	2204.5245	524	2550.0460
241	1172.8265	312	1518.3480	383	1863.8695	454	2209.3910	525	2554.9125
242	1177.6930	313	1523 2145	384	1868 7360	455	2214 2575	526	2559.7790
243	1182.5595	314	1528.0810	385	1873.6025	456	2219.1240	527	2564.6455
244	1187.4260	315	1532.9475	386	1878.4690	457	2223.9905	528	2569.5120
245	1192.2925	316	1537.8140	387	1883.3355	458	2228.8570	529	2574.3785
246	1197.1590	317	1542.6805	388	1888.2020	459	2233.7235	530	2579.2450
247	1202.0255	318	1547.5470	389	1893.0685	460	2238.5900	531	2584.1115
248	1206.8920	319	1552.4135	390	1897.9350	461	2243.4565	532	2588.9780
249	1211.7585	320	1557.2800	391	1902.8015	462	2248.3230	533	2593.8445
250	1216.6250	321	1562.1465	392	1907.6680	463	2253.1895	534	2598.7110
251	1221.4915	322	1567.0130	393	1912.5345	464	2258.0560	535	2603.5775
252	1226.3580	323	1571 8795	394	1917.4010	465	2262.9225	536	2608.4440
253	1231.2245	324	1576.7460	395	1922.2675	466	2267.7890	537	2613.3105
254	1236.0910	325	1581.6125	396	1927.1340	467	2272.6555	538	2618.1770
255	1240.9575	326	1586.4790	397	1932.0005	468	2277.5220	539	2623.0435
256	1245.8240	327	1591.3455	398	1936.8670	469	2282.3885	540	2627.9100
257	1250.6905	328	1596.2120	399	1941.7335	470	2287.2550	541	2632.7765
258	1255.5570	329	1601.0785	400	1946.6000	471	2292.1215	542	2637.6430
259	1260.4235	330	1605.9450	401	1951 4665	472	2296.9880	543	2642.5095
260	1265.2900	331	1610.8115	402	1956.3330	473	2301 8545	544	2647.3760
261	1270.1565	332	1615.6780	403	1961.1995	474	2306 7210	545	2652.2425
262	1275.0230	333	1620.5445	404	1966.0660	475	2311.5875	546	2657.1090
263	1279.8895	334	1625.4110	405	1970.9325	476	2316.4540	547	2661.9755
264	1284.7560	335	1630.2775	406	1975.7990	477	2321.3205	548	2666.8420
265	1289.6225	336	1635.1440	407	1980 6655	478	2326.1870	549	2671.7085
266	1294.4890	337	1640.0105	408	1985.5320	479	2331.0535	550	2676.5750
267	1299.3555	338	1644.8770	409	1990.3985	480	2335.9200	551	2681.4415
268	1304.2220	339	1649.7435	410	1995.2650	481	2340.7865	552	2686.3080
269	1309.0885	340	1654.6100	411	2000.1315	482	2345 6530	553	2691.1745
270	1313.9550	341	1659.4765	412	2004.9980	483	2350.5195	554	2696.0410
271	1318.8215	342	1664 3430	413	2009 8645	484	2355.3860	555	2700.9075
272	1323.6880	343	1669.2095	414	2014.7310	485	2360.2525	556	2705.7740
273	1328 5545	344	1674.0760	415	2019.5975	486	2365.1190	557	2710.6405
274	1333.4210	345	1678.9425	416	2024.4640	487	2369.9855	558	2715.5070
275	1338.2875	346	1683.8090	417	2029.3305	488	2374.8520	559	2720.3735
276	1343.1540	347	1688.6755	418	2034.1970	489	2379.7185	560	2725 2400
277	1348.0205	348	1693.5420	419	2039.0635	490	2384.5850	561	2730.1065
278	1352.8870	349	1698.4085	420	2043.9300	491	2389.4515	562	2734.9730
279	1357.7535	350	1703.2750	421	2048.7965	492	2394.3180	563	2739.8395
280	1362.6200	351	1708.1415	422	2053.6630	493	2399.1845	564	2744.7060
281	1367.4865	352	1713 0080	423	2058 5295	494	2404.0510	565	2749.5725
282	1372.3530	353	1717.8745	424	2063.3960	495	2408.9175	566	2754 4390
283	1377.2195	354	1722.7410	425	2068.2625	496	2413.7840	567	2759.3055

STERLING MONEY OF GREAT BRITAIN.

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
568	2764.1720	639	3109.6935	710	3455.2150	781	3800.7365	852	4146.2580
569	2769.0385	640	3114 5600	711	3460.0815	782	3805.6030	853	4151.1245
570	2773.9050	641	3119.4265	712	3464.9480	783	3810.4695	854	4155.9910
571	2778.7715	642	3124.2930	713	3469.8145	784	3815.3360	855	4160 8575
572	2783.6380	643	3129.1595	714	3474.6810	785	3820 2025	856	4165.7240
573	2788.5045	644	3134 0260	715	3479.5475	786	3825.0690	857	4170.5905
574	2793.3710	645	3138.8925	716	3484.4140	787	3829.9355	858	4175 4570
575	2798.2375	646	3143.7590	717	3489.2805	788	3834 8020	859	4180.3235
576	2803.1040	647	3148.6255	718	3494.1470	789	3839.6685	860	4185.1900
577	2807.9705	648	3153.4920	719	3499.0135	790	3844.5350	861	4190.0565
578	2812 8370	649	3158.3585	720	3503.8800	791	3849.4015	862	4194.9230
579	2817.7035	650	3163.2250	721	3508.7465	792	3854.2680	863	4199.7895
580	2822.5700	651	3168.0915	722	3513 6130	793	3859.1345	864	4204.6560
581	2827.4365	652	3172.9580	723	3518.4795	794	3864.0010	865	4209.5225
582	2832.3030	653	3177.8245	724	3523.3460	795	3868.8675	866	4214.3890
583	2837.1695	654	3182.6910	725	3528 2125	796	3873.7340	867	4219 2555
584	2842.0360	655	3187.5575	726	3533.0790	797	3878 6005	868	4224.1220
585	2846.9025	656	3192.4240	727	3537 9455	798	3883.4670	869	4228.9885
586	2851.7690	657	3197.2905	728	3542.8120	799	3888.3335	870	4233.8550
587	2856.6355	658	3202.1570	729	3547.6785	800	3893 2000	871	4238.7215
588	2861.5020	659	3207.0235	730	3552.5450	801	3898.0665	872	4243.5880
589	2866.3685	660	3211.8900	731	3557.4115	802	3902.9330	873	4248.4545
590	2871.2350	661	3216.7565	732	3562.2780	803	3907.7995	874	4253.3210
591	2876.1015	662	3221.6230	733	3567.1445	804	3912.6660	875	4258.1875
592	2880.9680	663	3226.4895	734	3572.0110	805	3917.5325	876	4263.0540
593	2885.8345	664	3231.3560	735	3576.8775	806	3922.3990	877	4267.9205
594	2890.7010	665	3236.2225	736	3581.7440	807	3927.2655	878	4272.7870
595	2895.5675	666	3241.0890	737	3586.6105	808	3932.1320	879	4277.6535
596	2900 4340	667	3245.9555	738	3591.4770	809	3936.9985	880	4282.5200
597	2905.3005	668	3250.8220	739	3596.3435	810	3941.8650	881	4287.3865
598	2910.1670	669	3255.6885	740	3601.2100	811	3946.7315	882	4292.2530
599	2915.0335	670	3260.5550	741	3606.0765	812	3951.5980	883	4297.1195
600	2919.9000	671	3265.4215	742	3610.9430	813	3956.4645	884	4301.9860
601	2924.7665	672	3270.2880	743	3615.8095	814	3961.3310	885	4306.8525
602	2929.6330	673	3275.1545	744	3620.6760	815	3966.1975	886	4311.7190
603	2934.4995	674	3280.0210	745	3625.5425	816	3971.0640	887	4316.5855
604	2939.3660	675	3284.8875	746	3630 4090	817	3975.9305	888	4321.4520
605	2944.2325	676	3289.7540	747	3635.2755	818	3980.7970	889	4326.3185
606	2949.0990	677	3294.6205	748	3640.1420	819	3985.6635	890	4331.1850
607	2953.9655	678	3299.4870	749	3645.0085	820	3990.5300	891	4336.0515
608	2958.8320	679	3304.3535	750	3649.8750	821	3995.3965	892	4340.9180
609	2963.6985	680	3309.2200	751	3654.7415	822	4000.2630	893	4345.7845
610	2968.5650	681	3314.0865	752	3659.6080	823	4005.1295	894	4350.6510
611	2973 4315	682	3318.9530	753	3664.4745	824	4009.9960	895	4355 5175
612	2978.2980	683	3323.8195	754	3669.3410	825	4014.8625	896	4360 3840
613	2983.1645	684	3328.6860	755	3674.2075	826	4019.7290	897	4365.2505
614	2988.0310	685	3333.5525	756	3679.0740	827	4024.5955	898	4370.1170
615	2992.8975	686	3338.4190	757	3683.9405	828	4029.4620	899	4374.9835
616	2997.7640	687	3343.2855	758	3688 8070	829	4034 3285	900	4379.8500
617	3002.6305	688	3348.1520	759	3693.6735	830	4039.1950	901	4384.7165
618	3007.4970	689	3353.0185	760	3698.5400	831	4044.0615	902	4389.5830
619	3012.3635	690	3357.8850	761	3703.4065	832	4048.9280	903	4394.4495
620	3017.2300	691	3362.7515	762	3708.2730	833	4053.7945	904	4399.3160
621	3022.0965	692	3367.6180	763	3713.1395	834	4058 6610	905	4404.1825
622	3026.9630	693	3372.4845	764	3718.0060	835	4063.5275	906	4409 0490
623	3031.8295	694	3377.3510	765	3722.8725	836	4068.3940	907	4413.9155
624	3036.6960	695	3382.2175	766	3727.7390	837	4073.2605	908	4418.7820
625	3041.5625	696	3387.9840	767	3732.6055	838	4078.1270	909	4423 6485
626	3046.4290	697	3391.9505	768	3737.4720	839	4082.9935	910	4428 5150
627	3051.2955	698	3396.8170	769	3742.3385	840	4087.8600	911	4433.3815
628	3056.1620	699	3401.6835	770	3747.2050	841	4092.7265	912	4438.2480
629	3061.0285	700	3406.5500	771	3752.0715	842	4097.5930	913	4443.1145
630	3065.8950	701	3411.4165	772	3756.9380	843	4102.4595	914	4447.9810
631	3070.7615	702	3416.2830	773	3761.8045	844	4107.3260	915	4452.8475
632	3075.6280	703	3421.1495	774	3766.6710	845	4112.1925	916	4457.7140
633	3080.4945	704	3426.0160	775	3771.5375	846	4117.0590	917	4462.5805
634	3085.3610	705	3430.8825	776	3776.4040	847	4121.9255	918	4467.4470
635	3090.2275	706	3435.7490	777	3781.2705	848	4126 7920	919	4472.3135
636	3095.0940	707	3440.6155	778	3786.1370	849	4131.6585	920	4477.1800
637	3099.9605	708	3445.4820	779	3791.0035	850	4136.5250	921	4482.0465
638	3104.8270	709	3450.3485	780	3795.8700	851	4141.3915	922	4486.9130

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
923	4491.7795	943	4589.1095	963	4686.4395	982	4778.9030	2000	9733.0000
924	4496.6460	944	4593.9760	964	4691.3060	983	4783.7695	3000	14599.5000
925	4501.5125	945	4598.8425	965	4696.1725	984	4788.6360	4000	19466.0000
926	4506.3790	946	4603.7090	966	4701.0390	985	4793.5025	5000	24332.5000
927	4511.2455	947	4608.5755	967	4705.9055	986	4798.3690	6000	29199.0000
928	4516.1120	948	4613.4420	968	4710.7720	987	4803.2355	7000	34065.5000
929	4520.9785	949	4618.3085	969	4715.6385	988	4808.1020	8000	38932.0000
930	4525.8450	950	4623.1750	970	4720.5050	989	4812.9685	9000	43798.5000
931	4530.7115	951	4628.0415	971	4725.3715	990	4817.8350	10000	48665.0000
932	4535.5780	952	4632.9080	972	4730.2380	991	4822 7015	11000	53531.5000
933	4540.4445	953	4637.7745	973	4735.1045	992	4827.5680	12000	58398.0000
934	4545.3110	954	4642.6410	974	4739.9710	993	4832.4345	13000	63264.5000
935	4550.1775	955	4647 5075	975	4744.8375	994	4837.3010	14000	68131.0000
936	4555.0440	956	4652.3740	976	4749.7040	995	4842.1675	15000	72997.5000
937	4559.9105	957	4657.2405	977	4754.5705	996	4847.0340	16000	77864.0000
938	4564.7770	958	4662.1070	978	4759.4370	997	4851.9005	17000	82730.5000
939	4569.6435	959	4666.9735	979	4764.3035	998	4856.7670	18000	87597.0000
940	4574.5100	960	4671.8400	980	4769.1700	999	4861.6335	19000	92463.5000
941	4579.3765	961	4676.7065	981	4774.0365	1000	4866.5000	20000	97330.0000
942	4584.2430	962	4681.5730						

TABLE No. 2.

s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.
		0½	.0025		10	1	.2078	1	8	2	.4157	2	6	3	.6235
		1	.0051		10	2	.2129	1	8	3	.4207	2	7		.6286
		2	.0101		10	3	.2180	1	9		.4258	2	7	1	.6337
		3	.0152		11		.2230	1	9	1	.4309	2	7	2	.6387
	1		.0203		11	1	.2281	1	9	2	.4359	2	7	3	.6438
	1	1	.0253		11	2	.2332	1	9	3	.4410	2	8		.6489
	1	2	.0304		11	3	.2383	1	10		.4461	2	8	1	.6539
	1	3	.0355	1			.2433	1	10	1	.4512	2	8	2	.6590
	2		.0406	1	0	1	.2484	1	10	2	.4562	2	8	3	.6641
	2	1	.0456	1	0	2	.2535	1	10	3	.4613	2	9		.6691
	2	2	.0507	1	0	3	.2585	1	11		.4664	2	9	1	.6742
	2	3	.0558	1	1		.2636	1	11	1	.4714	2	9	2	.6793
	3		.0608	1	1	1	.2687	1	11	2	.4765	2	9	3	.6844
	3	1	.0659	1	1	2	.2737	1	11	3	.4816	2	10		.6894
	3	2	.0710	1	1	3	.2788	2			.4867	2	10	1	.6945
	3	3	.0760	1	2		.2839	2	0	1	.4917	2	10	2	.6996
	4		.0811	1	2	1	.2889	2	0	2	.4968	2	10	3	.7046
	4	1	.0862	1	2	2	.2940	2	0	3	.5019	2	11		.7097
	4	2	.0912	1	2	3	.2991	2	1		.5069	2	11	1	.7148
	4	3	.0963	1	3		.3042	2	1	1	.5120	2	11	2	.7198
	5		.1014	1	3	1	.3092	2	1	2	.5171	2	11	3	.7249
	5	1	.1064	1	3	2	.3143	2	1	3	.5221	3			.7300
	5	2	.1115	1	3	3	.3194	2	2		.5272	3	0	1	.7350
	5	3	.1166	1	4		.3244	2	2	1	.5323	3	0	2	.7401
	6		.1217	1	4	1	.3295	2	2	2	.5373	3	0	3	.7452
	6	1	.1267	1	4	2	.3346	2	2	3	.5424	3	1		.7503
	6	2	.1318	1	4	3	.3396	2	3		.5475	3	1	1	.7553
	6	3	.1369	1	5		.3447	2	3	1	.5526	3	1	2	.7604
	7		.1419	1	5	1	.3498	2	3	2	.5576	3	1	3	.7655
	7	1	.1470	1	5	2	.3548	2	3	3	.5627	3	2		.7705
	7	2	.1521	1	5	3	.3599	2	4		.5678	3	2	1	.7756
	7	3	.1571	1	6		.3650	2	4	1	.5728	3	2	2	.7807
	8		.1622	1	6	1	.3701	2	4	2	.5779	3	2	3	.7857
	8	1	.1673	1	6	2	.3751	2	4	3	.5830	3	3		.7908
	8	2	.1724	1	6	3	.3802	2	5		.5880	3	3	1	.7959
	8	3	.1774	1	7		.3853	2	5	1	.5931	3	3	2	.8009
	9		.1825	1	7	1	.3903	2	5	2	.5982	3	3	3	.8060
	9	1	.1876	1	7	2	.3954	2	5	3	.6032	3	4		.8111
	9	2	.1926	1	7	3	.4005	2	6		.6083	3	4	1	.8162
	9	3	.1977	1	8		.4055	2	6	1	.6134	3	4	2	.8212
	10		.2028	1	8	1	.4106	2	6	2	6185	3	4	3	.8263

STERLING MONEY OF GREAT BRITAIN.

s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.
3	5		.8314	4	10	3	1.1913	6	4	2	1.5512	7	10	1	1.9111
3	5	1	.8364	4	11		1.1963	6	4	3	1.5563	7	10	2	1.9162
3	5	2	.8415	4	11	1	1.2014	6	5		1.5613	7	10	3	1.9212
3	5	3	.8466	4	11	2	1.2065	6	5	1	1.5664	7	11		1.9263
3	6		.8516	4	11	3	1.2116	6	5	2	1.5715	7	11	1	1.9314
3	6	1	.8567	5			1.2166	6	5	3	1.5765	7	11	2	1.9365
3	6	2	.8618	5	0	1	1.2217	6	6		1.5816	7	11	3	1.9415
3	6	3	.8668	5	0	2	1.2268	6	6	1	1.5867	8			1.9466
3	7		.8719	5	0	3	1.2318	6	6	2	1.5918	8	0	1	1.9517
3	7	1	.8770	5	1		1.2369	6	6	3	1.5968	8	0	2	1.9567
3	7	2	.8821	5	1	1	1.2420	6	7		1.6019	8	0	3	1.9618
3	7	3	.8871	5	1	2	1.2470	6	7	1	1.6070	8	1		1.9669
3	8		.8922	5	1	3	1.2521	6	7	2	1.6120	8	1	1	1 9719
3	8	1	.8973	5	2		1.2572	6	7	3	1.6171	8	1	2	1.9770
3	8	2	.9023	5	2	1	1.2622	6	8		1.6222	8	1	3	1.9821
3	8	3	.9074	5	2	2	1.2673	6	8	1	1.6272	8	2		1.9872
3	9		.9125	5	2	3	1.2724	6	8	2	1.6323	8	2	1	1.9922
3	9	1	.9175	5	3		1 2775	6	8	3	1.6374	8	2	2	1.9973
3	9	2	.9226	5	3	1	1.2825	6	9		1.6424	8	2	3	2.0024
3	9	3	.9277	5	3	2	1.2876	6	9	1	1.6475	8	3		2.0074
3	10		.9327	5	3	3	1.2927	6	9	2	1.6526	8	3	1	2.0125
3	10	1	.9378	5	4		1.2977	6	9	3	1.6577	8	3	2	2.0176
3	10	2	.9429	5	4	1	1.3028	6	10		1.6627	8	3	3	2.0226
3	10	3	.9480	5	4	2	1.3079	6	10	1	1.6678	8	4		2.0277
3	11		.9530	5	4	3	1.3129	6	10	2	1.6729	8	4	1	2 0328
3	11	1	.9581	5	5		1.3180	6	10	3	1 6779	8	4	2	2.0378
3	11	2	.9632	5	5	1	1.3231	6	11		1.6830	8	4	3	2.0429
3	11	3	.9682	5	5	2	1.3281	6	11	1	1.6881	8	5		2.0480
4			.9733	5	5	3	1.3332	6	11	2	1.6931	8	5	1	2.0531
4	0	1	.9784	5	6		1.3383	6	11	3	1.6982	8	5	2	2.0581
4	0	2	.9834	5	6	1	1.3434	7			1.7033	8	5	3	2.0632
4	0	3	.9885	5	6	2	1.3484	7	0	1	1.7083	8	6		2.0683
4	1		.9936	5	6	3	1.3535	7	0	2	1.7134	8	6	1	2.0733
4	1	1	.9986	5	7		1.3586	7	0	3	1.7185	8	6	2	2.0784
4	1	2	1.0037	5	7	1	1.3636	7	1		1.7236	8	6	3	2.0835
4	1	3	1.0088	5	7	2	1.3687	7	1	1	1.7286	8	7		2.0885
4	2		1.0139	5	7	3	1.3738	7	1	2	1.7337	8	7	1	2.0936
4	2	1	1.0189	5	8		1.3788	7	1	3	1.7388	8	7	2	2.0987
4	2	2	1.0240	5	8	1	1.3839	7	2		1.7438	8	7	3	2.1037
4	2	3	1.0291	5	8	2	1.3890	7	2	1	1.7489	8	8		2.1088
4	3		1.0341	5	8	3	1.3940	7	2	2	1.7540	8	8	1	2.1139
4	3	1	1.0392	5	9		1.3991	7	2	3	1.7590	8	8	2	2.1190
4	3	2	1.0443	5	9	1	1.4042	7	3		1.7641	8	8	3	2.1240
4	3	3	1.0493	5	9	2	1.4093	7	3	1	1.7692	8	9		2.1291
4	4		1.0544	5	9	3	1.4143	7	3	2	1.7742	8	9	1	2.1342
4	4	1	1.0595	5	10		1.4194	7	3	3	1.7793	8	9	2	2.1392
4	4	2	1.0645	5	10	1	1.4245	7	4		1.7844	8	9	3	2.1443
4	4	3	1.0696	5	10	2	1.4295	7	4	1	1.7894	8	10		2.1494
4	5		1.0747	5	10	3	1.4346	7	4	2	1.7945	8	10	1	2.1544
4	5	1	1.0798	5	11		1.4397	7	4	3	1.7996	8	10	2	2.1595
4	5	2	1.0848	5	11	1	1.4447	7	5		1.8047	8	10	3	2.1646
4	5	3	1.0899	5	11	2	1.4498	7	5	1	1.8097	8	11		2.1696
4	6		1.0950	5	11	3	1 4549	7	5	2	1.8148	8	11	1	2.1747
4	6	1	1.1000	6			1.4600	7	5	3	1.8199	8	11	2	2.1798
4	6	2	1.1051	6	0	1	1.4650	7	6		1.8249	8	11	3	2.1849
4	6	3	1.1102	6	0	2	1.4701	7	6	1	1.8300	9			2.1900
4	7		1.1152	6	0	3	1.4752	7	6	2	1.8351	9	0	1	2.1950
4	7	1	1.1203	6	1		1.4802	7	6	3	1.8401	9	0	2	2.2000
4	7	2	1.1254	6	1	1	1.4853	7	7		1.8452	9	0	3	2.2051
4	7	3	1.1304	6	1	2	1.4904	7	7	1	1.8503	9	1		2.2102
4	8		1.1355	6	1	3	1.4954	7	7	2	1.8553	9	1	1	2.2153
4	8	1	1.1406	6	2		1.5005	7	7	3	1.8604	9	1	2	2.2203
4	8	2	1.1457	6	2	1	1.5056	7	8		1.8655	9	1	3	2.2254
4	8	3	1.1507	6	2	2	1.5106	7	8	1	1.8706	9	2		2.2305
4	9		1.1558	6	2	3	1.5157	7	8	2	1.8756	9	2	1	2.2355
4	9	1	1.1609	6	3		1.5208	7	8	3	1.8807	9	2	2	2.2406
4	9	2	1.1659	6	3	1	1.5259	7	9		1.8858	9	2	3	2 2457
4	9	3	1.1710	6	3	2	1.5309	7	9	1	1.8908	9	3		2 2508
4	10		1.1761	6	3	3	1.5360	7	9	2	1.8959	9	3	1	2.2558
4	10	1	1.1811	6	4		1.5411	7	9	3	1.9010	9	3	2	2.2609
4	10	2	1.1862	6	4	1	1.5461	7	10		1.9060	9	3	3	2.2660

s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.
9	4		2.2710	9	7	2	2.3420	9	10	3	2.4079	14			3.4066
9	4	1	2.2761	9	7	3	2.3471	9	11		2.4130	14	6		3.5282
9	4	2	2.2812	9	8		2.3521	9	11	1	2.4180	15			3.6500
9	4	3	2.2862	9	8	1	2.3572	9	11	2	2.4231	15	6		3.7715
9	5		2.2913	9	8	2	2.3623	9	11	3	2.4282	16			3.8932
9	5	1	2 2964	9	8	3	2.3673	10			2 4333	16	6		4.0149
9	5	2	2.3014	9	9		2.3724	10	6		2 5550	17			4.1365
9	5	3	2.3065	9	9	1	2.3775	11			2.6766	17	6		4.2582
9	6		2.3116	9	9	2	2 3826	11	6		2.7983	18			4.3800
9	6	1	2.3167	9	9	3	2.3876	12			2.9200	18	6		4.5015
9	6	2	2.3217	9	10		2.3927	12	6		3.0416	19			4.6232
9	6	3	2.3268	9	10	1	2.3978	13			3.1632	19	6		4.7448
9	7		2 3319	9	10	2	2.4028	13	6		3.2849	20			4.8665
9	7	1	2.3369												

BELGIAN, FRENCH, AND SWISS FRANCS;

SPANISH PESETAS, GRECIAN DRACHMS, AND ITALIAN LIRAS.

EACH=19.3 CENTS.

Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.
1	.193	45	8.685	89	17.177	3300	636.90	7,600	1466.80
2	.386	46	8.878	90	17.37	3400	656.20	7,700	1486.10
3	.579	47	9.071	91	17.563	3500	675.50	7,800	1505.40
4	.772	48	9.264	92	17.756	3600	694.80	7,900	1524.70
5	.965	49	9.457	93	17.949	3700	714.10	8,000	1544.00
6	1.158	50	9.65	94	18.142	3800	733.40	8,100	1563 30
7	1.351	51	9.843	95	18.335	3900	752.70	8,200	1582.60
8	1.544	52	10.036	96	18.528	4000	772 00	8,300	1601.90
9	1.737	53	10 229	97	18.721	4100	791.30	8.400	1621.20
10	1.93	54	10.422	98	18.914	4200	810.60	8,500	1640.50
11	2.123	55	10.615	99	19.107	4300	829.90	8,600	1659.80
12	2 316	56	10.808	100	19 30	4400	849.20	8,700	1679.10
13	2.509	57	11.001	200	38.60	4500	868 50	8,800	1698.40
14	2.702	58	11.194	300	57.90	4600	887 80	8,900	1717.70
15	2.895	59	11 387	400	77.20	4700	907.10	9,000	1737.00
16	3.088	60	11 58	500	96.50	4800	926.40	9,100	1756.30
17	3.281	61	11.773	600	115.80	4900	945.70	9,200	1775.60
18	3.474	62	11.966	700	135.10	5000	965 00	9,300	1794.90
19	3.667	63	12.159	800	154.40	5100	984 30	9 400	1814.20
20	3.86	64	12.352	900	173.70	5200	1003.60	9,500	1833.50
21	4 053	65	12 545	1000	193 00	5300	1022 90	9,600	1852.80
22	4.246	66	12.738	1100	212.30	5400	1042 20	9,700	1872.10
23	4.439	67	12.931	1200	231.60	5500	1061.50	9,800	1891.40
24	4.632	68	13.124	1300	250.90	5600	1080.80	9,900	1910.70
25	4.825	69	13 317	1400	270.20	5700	1100.10	10,000	1930.00
26	5.018	70	13.51	1500	289.50	5800	1119 40	11,000	2123.00
27	5.211	71	13.703	1600	308.80	5900	1138.70	12,000	2316.00
28	5.404	72	13.896	1700	328.10	6000	1158 00	13,000	2509.00
29	5.597	73	14.089	1800	347.40	6100	1177.30	14.000	2702.00
30	5.79	74	14 282	1900	366.70	6200	1196.60	15,000	2895.00
31	5.983	75	14.475	2000	386.00	6300	1215 90	16,000	3088.00
32	6.176	76	14.668	2100	405.30	6400	1235.20	17,000	3281.00
33	6.369	77	14.861	2200	424.60	6500	1254.50	18.000	3474.00
34	6.562	78	15.054	2300	443.90	6600	1273.80	19,000	3667.00
35	6.755	79	15.247	2400	463.20	6700	1293.10	20,000	3860 00
36	6.948	80	15.44	2500	482.50	6800	1312.40	30,000	5790.00
37	7.141	81	15.633	2600	501.80	6900	1331.70	40,000	7720.00
38	7.334	82	15.826	2700	521.10	7000	1351 00	50,000	9650.00
39	7.527	83	16.019	2800	540.40	7100	1370.30	60,000	11580.00
40	7.72	84	16.212	2900	559.70	7200	1389 60	70,000	13510.00
41	7.913	85	16.405	3000	579.00	7300	1408.90	80,000	15440.00
42	8.106	86	16.598	3100	598.30	7400	1428.20	90,000	17370.00
43	8.299	87	16.791	3200	617.60	7500	1447.50	100,000	19300.00
44	8.492	88	16.984						

MARKS OF GERMAN EMPIRE.

MARK = 23.8 CENTS.

Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.
1	.238	30	7.14	59	14.042	88	20.944	1,800	428.40
2	.476	31	7.378	60	14.28	89	21.182	1,900	452.20
3	.714	32	7.616	61	14.518	90	21.42	2,000	476.00
4	.952	33	7.854	62	14 756	91	21 658	3,000	714.00
5	1.19	34	8.092	63	14 994	92	21.896	4,000	952.00
6	1.428	35	8.33	64	15.232	93	22.134	5,000	1190.00
7	1.666	36	8.568	65	15 47	94	22.372	6,000	1428 00
8	1.904	37	8.806	66	15.708	95	22.61	7,000	1666.00
9	2.142	38	9.044	67	15.946	96	22.848	8,000	1904.00
10	2.38	39	9.282	68	16.184	97	23 086	9,000	2142.00
11	2.618	40	9.52	69	16.422	98	23.324	10,000	2380.00
12	2.856	41	9.758	70	16.66	99	23.562	11,000	2618.00
13	3.094	42	9.996	71	16.898	100	23.80	12.000	2856.00
14	3.332	43	10.234	72	17.136	200	47.60	13,000	3094.00
15	3.57	44	10.472	73	17.374	300	71 40	14,000	3332.00
16	3.808	45	10.71	74	17.612	400	95.20	15,000	3570.00
17	4 046	46	10.948	75	17.85	500	119 00	16,000	3808.00
18	4.284	47	11.186	76	18.088	600	142 80	17,000	4046.00
19	4.522	48	11.424	77	18.326	700	166.60	18,000	4284 00
20	4.76	49	11.662	78	18.564	800	190.40	19,000	4522.00
21	4.998	50	11.90	79	18.802	900	214.20	20,000	4760.00
22	5.236	51	12.138	80	19.04	1,000	238.00	30,000	7140.00
23	5.474	52	12.376	81	19 278	1,100	261 80	40,000	9520.00
24	5.712	53	12.614	82	19.516	1,200	285 60	50,000	11900.00
25	5.95	54	12.852	83	19.754	1,300	309.40	60 000	14280.00
26	6.188	55	13.09	84	19.992	1,400	333.20	70,000	16660.00
27	6.426	56	13.328	85	20 23	1,500	357 00	80,000	19040.00
28	6.664	57	13.566	86	20.468	1,600	380.80	90.000	21420.00
29	6.902	58	13.804	87	20.706	1,700	404.60	100.000	23800.00

CROWNS OF SWEDEN, NORWAY, AND DENMARK.

CROWN = $0.268.

Crowns	Dols. and Decimals.	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents
1	.268	20	5.36	39	10.45	58	15.54	77	20.64	96	25.73
2	.536	21	5.63	40	10.72	59	15.81	78	20.90	97	26.00
3	.804	22	5.90	41	10.99	60	16.08	79	21.17	98	26.26
4	1.072	23	6.16	42	11.26	61	16.35	80	21.44	99	26.53
5	1.34	24	6.43	43	11.52	62	16.62	81	21.71	100	26.80
6	1.608	25	6.70	44	11.79	63	16.88	82	21.98	200	53.60
7	1.876	26	6.97	45	12.06	64	17.15	83	22.24	300	80.40
8	2.144	27	7.24	46	12.33	65	17.42	84	22.51	400	107.20
9	2.412	28	7.50	47	12.60	66	17.69	85	22.78	500	134.00
10	2.68	29	7.77	48	12.86	67	17.96	86	23.05	600	160 80
11	2.948	30	8.04	49	13.13	68	18.22	87	23.32	700	187.60
12	3.216	31	8.31	50	13.40	69	18.49	88	23.58	800	214.40
13	3.484	32	8.58	51	13.67	70	18.76	89	23.85	900	241.20
14	3.752	33	8.84	52	13.94	71	19.03	90	24.12	1000	268.00
15	4.02	34	9.11	53	14.20	72	19.30	91	24.39	2000	536.00
16	4.288	35	9.38	54	14.47	73	19.56	92	24.66	3000	804.00
17	4.556	36	9.65	55	14.74	74	19.83	93	24 92	4000	1072.00
18	4.824	37	9.92	56	15.01	75	20.10	94	25.19	5000	1340.00
19	5.092	38	10.18	57	15.28	76	20.37	95	25.46	6000	1608.00

PESOS OF CHILI.

PESO = 91.2 CENTS.

Pesos.	Dollars and Decimals.	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents
1	.912	20	18.24	39	35.57	58	52.90	77	70.22	96	87.55
2	1.824	21	19.15	40	36.48	59	53.81	78	71.14	97	88.46
3	2.736	22	20 06	41	37.39	60	54.72	79	72.05	98	89.38
4	3.648	23	20.97	42	38.30	61	55.63	80	72.96	99	90.29
5	4.560	24	21.89	43	39.22	62	56.54	81	73 87	100	91.20
6	5.472	25	22.80	44	40.13	63	57.46	82	74.78	200	182.40
7	6.384	26	23.71	45	41.04	64	58.37	83	75.70	300	273.60
8	7.296	27	24 62	46	41.95	65	59.28	84	76 61	400	364.80
9	8.208	28	25.54	47	42.86	66	60.19	85	77.52	500	456.00
10	9.12	29	26.45	48	43.78	67	61.10	86	78.43	600	547.20
11	10.032	30	27.36	49	44.69	68	62.02	87	79.34	700	638.40
12	10.944	31	28.27	50	45.60	69	62.93	88	80.26	800	729.60
13	11.856	32	29.18	51	46.51	70	63.84	89	81.17	900	820.80
14	12.768	33	30.10	52	47.42	71	64.75	90	82.08	1000	912.00
15	13.68	34	31.01	53	48.34	72	65.66	91	82.99	2000	1824.00
16	14.592	35	31.92	54	49.25	73	66.58	92	83.90	3000	2736.00
17	15.504	36	32.83	55	50.16	74	67.49	93	84 82	4000	3648.00
18	16.416	37	33.74	56	51.07	75	68.40	94	85.73	5000	4560.00
19	17.328	38	34.66	57	51.98	76	69.31	95	86.64	6000	5472.00

TURKISH PIASTRES.

PIASTRE = $0.04.4.

Piastres.	Decimals of dollars.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.
1	.044	20	.88	39	1.716	58	2.552	77	3.388	96	4.224
2	.088	21	.924	40	1.76	59	2.596	78	3.432	97	4.268
3	.132	22	.968	41	1.804	60	2.64	79	3.476	98	4.312
4	.176	23	1.012	42	1.848	61	2.684	80	3.52	99	4.356
5	.220	24	1.056	43	1.892	62	2.728	81	3.564	100	4.40
6	.264	25	1.10	44	1.936	63	2.772	82	3.608	200	8.80
7	.308	26	1.144	45	1.98	64	2.816	83	3.652	300	13.20
8	.352	27	1.188	46	2.024	65	2.86	84	3.696	400	17.60
9	.396	28	1.232	47	2.068	66	2.904	85	3.74	500	22.00
10	.440	29	1.276	48	2.112	67	2.948	86	3.784	600	26.40
11	.484	30	1.32	49	2.156	68	2.992	87	3.828	700	30.80
12	.528	31	1.364	50	2.20	69	3.036	88	3.872	800	35.20
13	.572	32	1.408	51	2.244	70	3.08	89	3.916	900	39.60
14	.616	33	1.452	52	2.288	71	3.124	90	3.96	1000	44.00
15	.660	34	1.496	53	2.332	72	3.168	91	4.004	2000	88.00
16	.704	35	1.54	54	2.376	73	3.212	92	4.048	3000	132.00
17	.748	36	1.584	55	2.42	74	3.256	93	4.092	4000	176.00
18	.792	37	1.628	56	2.464	75	3.30	94	4.136	5000	220.00
19	.836	38	1.672	57	2.508	76	3.344	95	4.18	6000	264.00

EGYPTIAN POUNDS OF 100 PIASTRES.

POUND = $4.97.4.

Pounds.	Dollars and Decimals	Pounds.	Dollars and Cents.	Pounds.	Dollars and Cents.	Pounds.	Dollars and Cents.	Pounds.	Dollars and Cents.	Pounds.	Dollars and Cents.
1	4.974	20	99.48	39	193.99	58	288.49	77	383.00	96	477.50
2	9.948	21	104.45	40	198.96	59	293.47	78	387.97	97	482.48
3	14.922	22	109.43	41	203.93	60	298.44	79	392.95	98	487.45
4	19.896	23	114.40	42	208.91	61	303.41	80	397.92	99	492.43
5	24.87	24	119.38	43	213.88	62	308.39	81	402.89	100	497.40
6	29.844	25	124.35	44	218.86	63	313.36	82	407.87	200	994.80
7	34.818	26	129.32	45	223.83	64	318.34	83	412.84	300	1492.20
8	39.792	27	134.30	46	228.80	65	323.31	84	417.82	400	1989.60
9	44.766	28	139.27	47	233.78	66	328.28	85	422.79	500	2487.00
10	49.74	29	144.25	48	238.75	67	333.26	86	427.76	600	2984.40
11	54.714	30	149.22	49	243.73	68	338.23	87	432.74	700	3481.80
12	59.688	31	154.19	50	248.70	69	343.21	88	437.71	800	3979.20
13	64.662	32	159.17	51	253.67	70	348.18	89	442.69	900	4476.60
14	69.636	33	164.14	52	258.65	71	353.15	90	447.66	1000	4974.00
15	74.61	34	169.12	53	263.62	72	358.13	91	452.63	2000	9948.00
16	79.584	35	174.09	54	268.61	73	363.10	92	457.61	3000	14922.00
17	84.558	36	179.06	55	273.57	74	368.08	93	462.58	4000	19896.00
18	89.532	37	184.04	56	278.54	75	373.05	94	467.56	5000	24870.00
19	94.506	38	189.01	57	283.52	76	378.02	95	472.53	6000	29844.00

PERCENTAGE OF WOOLS ON THE SKINS.

ESTABLISHED BY TREASURY REGULATIONS.

Forts and Places whence Imported.	Description of Skins.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Date of Regulations.	No. Syn. Series.
Cape of Good Hope, special, viz.:		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.			
From Cape Town	Commonly called "Western Province Skins."	3	59	3½	60	4	60	4½	61	5	62	5½	64	6	65	6½	66	7	68	7½	69	....	.....	June 2, 1872.	1159
From Port Elizabeth	General.	2	51	2½	53	3	55	3½	57	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" " "	"
" "	Shearlings, average weight.	.....	.....	2½	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 1, 1873.	1399
Cape of Good Hope (general)	.....	.....	.....	.....	.....	4	59	4½	60	5	61	5½	62	6	63	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 3, 1872.	1017
Beyrout	Average weight.	.....	.....	3.57	54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 1, 1873.	1399
South America	.....	3	71	3½	72	4	72	4½	73	5	74	5½	75	6	76	6½	77	7	78	7½	78	8	79	April 22, 1872	1100
" Buenos Ayres	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8½	79½	9	80	9½	81	10	81	Sept. 3, 1872.	1219
" " "	Shearlings, average weight.	.....	.....	3¾	54½	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" " "	"
" Demerara	Average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	74	.....	.....	.....	.....	Aug. 19, 1873	1659
St. John's, New Brunswick	Salted skins, average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6½	54	.....	.....	.....	.....	Feb. 1, 1873.	1399
Prince Edward's Island	Salted skins, average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	53	.....	.....	.....	.....	" " "	"
New Zealand	.....	.....	.....	3½	62	4	64	4½	65	5	66	5½	68	6	70	6½	72	7	73	.....	.....	.....	.....	June 2, 1872.	1159
" Dunedin	.....	.....	.....	.....	.....	4	68	4½	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Aug. 26, 1873	1666
Swan River, Australia	Average weight.	.....	.....	.....	.....	4	54	4½	57	5	61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	Feb. 1, 1873.	1399

PRICES PER CWT. of 112 lb. or $\frac{1}{20}$ of a Ton, from 1 Penny to

(Prepared for "Heyl's U. S. Import Duties," by CAPT. B. Tu

Per Cwt.	1 lb.	2 lb.	3 lb.	4 lb.	5 lb.	6 lb.	7 lb.	8 lb.	9 lb.	10 lb.	11 lb.	12 lb.	13 lb.	14
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s.
1	$0\frac{1}{12}$	$0\frac{1}{6}$	$0\frac{3}{12}$	$0\frac{1}{3}$	$0\frac{5}{12}$	$0\frac{3}{6}$	$0\frac{7}{12}$	$0\frac{1}{4}$	$0\frac{9}{12}$	$0\frac{5}{6}$	$0\frac{11}{12}$	$0\frac{3}{3}$	$0\frac{13}{12}$	
2	$0\frac{1}{6}$	$0\frac{1}{3}$	$0\frac{3}{6}$	$0\frac{1}{4}$	$0\frac{5}{6}$	$0\frac{3}{3}$	$0\frac{7}{6}$	$0\frac{1}{2}$	$0\frac{9}{6}$	$0\frac{5}{3}$	$0\frac{11}{6}$	$0\frac{3}{4}$	$0\frac{13}{6}$	
3	$0\frac{3}{12}$	$0\frac{3}{6}$	$0\frac{9}{12}$	$0\frac{3}{3}$	$0\frac{15}{12}$	$0\frac{9}{6}$	$0\frac{3}{6}$	$0\frac{3}{4}$	$0\frac{27}{12}$	$0\frac{15}{6}$	$0\frac{33}{12}$	$0\frac{9}{3}$	$0\frac{39}{12}$	
4	$0\frac{2}{3}$	$0\frac{1}{4}$	$0\frac{3}{3}$	$0\frac{1}{2}$	$0\frac{5}{3}$	$0\frac{3}{4}$	$0\frac{1}{2}$	$0\frac{2}{3}$	$0\frac{9}{3}$	$0\frac{5}{4}$	$0\frac{11}{3}$	$0\frac{3}{2}$	$0\frac{13}{3}$	
5	$0\frac{5}{12}$	$0\frac{5}{6}$	$0\frac{15}{12}$	$0\frac{5}{3}$	$0\frac{25}{12}$	$0\frac{15}{6}$	$0\frac{5}{6}$	$0\frac{5}{4}$	$0\frac{45}{12}$	$0\frac{25}{6}$	$0\frac{55}{12}$	$0\frac{15}{3}$	$0\frac{65}{12}$	
6	$0\frac{3}{6}$	$0\frac{3}{3}$	$0\frac{9}{6}$	$0\frac{3}{4}$	$0\frac{15}{6}$	$0\frac{9}{3}$	$0\frac{3}{3}$	$0\frac{3}{2}$	$0\frac{27}{6}$	$0\frac{15}{3}$	$0\frac{33}{6}$	$0\frac{9}{4}$	$0\frac{39}{6}$	
7	$0\frac{1}{16}$	$0\frac{1}{8}$	$0\frac{3}{16}$	$0\frac{1}{4}$	$0\frac{5}{16}$	$0\frac{3}{8}$	$0\frac{7}{16}$	$0\frac{1}{2}$	$0\frac{9}{16}$	$0\frac{5}{8}$	$0\frac{11}{16}$	$0\frac{3}{4}$	$0\frac{13}{16}$	
8	$0\frac{1}{14}$	$0\frac{1}{7}$	$0\frac{3}{14}$	$0\frac{2}{7}$	$0\frac{5}{14}$	$0\frac{3}{7}$	$0\frac{1}{2}$	$0\frac{4}{7}$	$0\frac{9}{14}$	$0\frac{5}{7}$	$0\frac{11}{14}$	$0\frac{6}{7}$	$0\frac{13}{14}$	
9	$0\frac{1}{12}$	$0\frac{9}{56}$	$0\frac{27}{112}$	$0\frac{9}{28}$	$0\frac{45}{112}$	$0\frac{27}{56}$	$0\frac{9}{16}$	$0\frac{9}{14}$	$0\frac{81}{112}$	$0\frac{45}{56}$	$0\frac{99}{112}$	$0\frac{27}{28}$	$1\frac{5}{112}$	
10	$0\frac{5}{56}$	$0\frac{5}{28}$	$0\frac{15}{56}$	$0\frac{5}{14}$	$0\frac{25}{56}$	$0\frac{15}{28}$	$0\frac{5}{8}$	$0\frac{5}{7}$	$0\frac{45}{56}$	$0\frac{25}{28}$	$0\frac{55}{56}$	$1\frac{1}{14}$	$1\frac{9}{56}$	
11	$0\frac{11}{112}$	$0\frac{11}{56}$	$0\frac{33}{112}$	$0\frac{11}{28}$	$0\frac{55}{112}$	$0\frac{33}{56}$	$0\frac{11}{16}$	$0\frac{11}{14}$	$0\frac{99}{112}$	$0\frac{55}{56}$	$1\frac{9}{112}$	$1\frac{5}{28}$	$1\frac{31}{112}$	
1 0	$0\frac{3}{28}$	$0\frac{3}{14}$	$0\frac{9}{28}$	$0\frac{3}{7}$	$0\frac{15}{28}$	$0\frac{9}{14}$	$0\frac{3}{4}$	$0\frac{6}{7}$	$0\frac{27}{28}$	$1\frac{1}{14}$	$1\frac{5}{28}$	$1\frac{2}{7}$	$1\frac{11}{28}$	
2 0	$0\frac{3}{14}$	$0\frac{3}{7}$	$0\frac{9}{14}$	$0\frac{6}{7}$	$1\frac{1}{14}$	$1\frac{2}{7}$	$1\frac{1}{2}$	$1\frac{5}{7}$	$1\frac{13}{14}$	$2\frac{1}{7}$	$2\frac{5}{14}$	$2\frac{4}{7}$	$2\frac{11}{14}$	
3 0	$0\frac{9}{28}$	$0\frac{9}{14}$	$0\frac{27}{28}$	$1\frac{2}{7}$	$1\frac{17}{28}$	$1\frac{13}{14}$	$2\frac{1}{4}$	$2\frac{4}{7}$	$2\frac{25}{28}$	$3\frac{3}{14}$	$3\frac{15}{28}$	$3\frac{6}{7}$	$4\frac{5}{28}$	
4 0	$0\frac{2}{7}$	$0\frac{6}{7}$	$1\frac{2}{7}$	$1\frac{5}{7}$	$2\frac{1}{7}$	$2\frac{4}{7}$	3	$3\frac{3}{7}$	$3\frac{6}{7}$	$4\frac{2}{7}$	$4\frac{5}{7}$	$5\frac{1}{7}$	$5\frac{4}{7}$	
5 0	$0\frac{15}{28}$	$1\frac{1}{14}$	$1\frac{17}{28}$	$2\frac{1}{7}$	$2\frac{19}{28}$	$3\frac{3}{14}$	$3\frac{3}{4}$	$4\frac{2}{7}$	$4\frac{23}{28}$	$5\frac{5}{14}$	$5\frac{25}{28}$	$6\frac{3}{7}$	$6\frac{27}{28}$	
6 0	$0\frac{5}{14}$	$1\frac{2}{7}$	$1\frac{13}{14}$	$2\frac{4}{7}$	$3\frac{5}{14}$	$3\frac{6}{7}$	$4\frac{1}{2}$	$5\frac{1}{7}$	$5\frac{11}{14}$	$6\frac{3}{7}$	$7\frac{1}{14}$	$7\frac{5}{7}$	$8\frac{5}{14}$	
7 0	$0\frac{3}{4}$	$1\frac{1}{2}$	$2\frac{1}{4}$	3	$3\frac{3}{4}$	$4\frac{1}{2}$	$5\frac{1}{4}$	6	$6\frac{3}{4}$	$7\frac{1}{2}$	$8\frac{1}{4}$	9	$9\frac{3}{4}$	
8 0	$0\frac{6}{7}$	$1\frac{5}{7}$	$2\frac{4}{7}$	$3\frac{3}{7}$	$4\frac{2}{7}$	$5\frac{1}{7}$	6	$6\frac{6}{7}$	$7\frac{5}{7}$	$8\frac{4}{7}$	$9\frac{3}{7}$	$10\frac{2}{7}$	$11\frac{1}{7}$	1
9 0	$0\frac{27}{28}$	$1\frac{13}{14}$	$2\frac{25}{28}$	$3\frac{6}{7}$	$4\frac{23}{28}$	$5\frac{11}{14}$	$6\frac{3}{4}$	$7\frac{7}{7}$	$8\frac{19}{28}$	$9\frac{1}{14}$	$10\frac{17}{28}$	$11\frac{4}{7}$	1 $0\frac{15}{28}$	1
10 0	$1\frac{1}{14}$	$2\frac{1}{7}$	$3\frac{3}{14}$	$4\frac{2}{7}$	$5\frac{5}{14}$	$6\frac{3}{7}$	$7\frac{1}{2}$	$8\frac{4}{7}$	$9\frac{1}{14}$	$10\frac{5}{7}$	$11\frac{11}{14}$	1 $0\frac{6}{7}$	1 $1\frac{13}{14}$	1
11 0	$1\frac{5}{28}$	$2\frac{5}{14}$	$3\frac{15}{28}$	$4\frac{5}{7}$	$5\frac{25}{28}$	$7\frac{1}{14}$	$8\frac{1}{4}$	$9\frac{3}{7}$	$10\frac{17}{28}$	$11\frac{1}{14}$	1 $0\frac{27}{28}$	1 $2\frac{1}{7}$	1 $3\frac{9}{28}$	1
12 0	$1\frac{2}{7}$	$2\frac{4}{7}$	$3\frac{6}{7}$	$5\frac{1}{7}$	$6\frac{3}{7}$	$7\frac{5}{7}$	9	$10\frac{2}{7}$	$11\frac{4}{7}$	1 $0\frac{6}{7}$	1 $2\frac{1}{7}$	1 $3\frac{3}{7}$	1 $4\frac{5}{7}$	1
13 0	$1\frac{11}{28}$	$2\frac{11}{14}$	$4\frac{25}{28}$	$5\frac{4}{7}$	$6\frac{27}{28}$	$8\frac{5}{14}$	$9\frac{3}{4}$	$11\frac{1}{7}$	1 $0\frac{15}{28}$	1 $1\frac{13}{14}$	1 $3\frac{9}{28}$	1 $4\frac{5}{7}$	1 $6\frac{3}{28}$	1
14 0	$1\frac{1}{2}$	3	$4\frac{1}{2}$	6	$7\frac{1}{2}$	9	$10\frac{1}{2}$	1 0	1 1	1 3	1 $4\frac{1}{2}$	1 6	1 $7\frac{1}{2}$	1
15 0	$1\frac{17}{28}$	$3\frac{3}{14}$	$4\frac{23}{28}$	$6\frac{3}{7}$	$8\frac{1}{28}$	$9\frac{9}{14}$	$11\frac{1}{4}$	1 $0\frac{6}{7}$	1 $2\frac{13}{28}$	1 $4\frac{1}{14}$	1 $5\frac{19}{28}$	1 $7\frac{2}{7}$	1 $8\frac{25}{28}$	1
16 0	$1\frac{5}{7}$	$3\frac{3}{7}$	$5\frac{1}{7}$	$6\frac{6}{7}$	$8\frac{4}{7}$	$10\frac{2}{7}$ 1 0		1 $1\frac{5}{7}$	1 $3\frac{3}{7}$	1 $5\frac{1}{7}$	1 $6\frac{6}{7}$	1 $8\frac{4}{7}$	1 $10\frac{2}{7}$	2
17 0	$1\frac{23}{28}$	$3\frac{9}{14}$	$5\frac{13}{28}$	$7\frac{2}{7}$	$9\frac{3}{28}$	$10\frac{13}{14}$ 1 $0\frac{3}{4}$		1 $2\frac{4}{7}$	1 $4\frac{11}{28}$	1 $6\frac{3}{4}$	1 $8\frac{1}{28}$	1 $9\frac{6}{7}$	1 $11\frac{19}{28}$	2
18 0	$1\frac{13}{14}$	$3\frac{6}{7}$	$5\frac{11}{14}$	$7\frac{5}{7}$	$9\frac{9}{14}$	$11\frac{4}{7}$ 1 $1\frac{1}{2}$		1 $3\frac{3}{7}$	1 $5\frac{5}{14}$	1 $7\frac{2}{7}$	1 $9\frac{3}{4}$	1 $11\frac{1}{7}$	2 $1\frac{1}{14}$	2
19 0	$2\frac{1}{28}$	$4\frac{1}{14}$	$6\frac{3}{28}$	$8\frac{1}{7}$	$10\frac{5}{28}$ 1 $0\frac{3}{4}$		1 $2\frac{1}{4}$	1 $4\frac{2}{7}$	1 $6\frac{9}{28}$	1 $8\frac{5}{14}$	1 $10\frac{11}{28}$	2 $0\frac{3}{7}$	2 $2\frac{13}{28}$	2
20 0	$2\frac{2}{7}$	$4\frac{2}{7}$	$6\frac{3}{7}$	$8\frac{4}{7}$	$10\frac{6}{7}$ 1 $0\frac{6}{7}$		1 3	1 $5\frac{1}{7}$	1 $7\frac{2}{7}$	1 $9\frac{3}{7}$	1 $11\frac{4}{7}$	2 $1\frac{5}{7}$	2 $3\frac{2}{7}$	2
21 0	$2\frac{1}{4}$	$4\frac{1}{2}$	$6\frac{3}{4}$	9	$11\frac{1}{4}$ 1 $1\frac{1}{2}$		1 $3\frac{3}{4}$	1 6	1 $8\frac{1}{4}$	1 $10\frac{1}{2}$	2 $0\frac{3}{4}$	2 3	2 $5\frac{1}{4}$	2
22 0	$2\frac{5}{14}$	$4\frac{5}{7}$	$7\frac{1}{14}$	$9\frac{2}{7}$	$11\frac{11}{14}$ 1 $2\frac{1}{7}$		1 $4\frac{1}{2}$	1 $6\frac{6}{7}$	1 $9\frac{3}{4}$	1 $11\frac{4}{7}$	2 $2\frac{1}{2}$	2 $4\frac{2}{7}$	2 $6\frac{9}{14}$	2
23 0	$2\frac{13}{28}$	$4\frac{13}{14}$	$7\frac{11}{28}$	$9\frac{6}{7}$	1 $0\frac{9}{28}$	1 $2\frac{11}{14}$	1 $5\frac{1}{4}$	1 $7\frac{5}{7}$	1 $10\frac{5}{28}$	2 $0\frac{1}{4}$	2 $2\frac{3}{28}$	2 $5\frac{1}{7}$	2 $8\frac{1}{28}$	2
24 0	$2\frac{2}{7}$	$5\frac{1}{7}$	$7\frac{5}{7}$	$10\frac{2}{7}$	1 $0\frac{6}{7}$	1 $3\frac{3}{7}$	1 6	1 $8\frac{4}{7}$	1 $11\frac{1}{7}$	2 $1\frac{5}{7}$	2 $4\frac{2}{7}$	2 $6\frac{6}{7}$	2 $9\frac{3}{7}$	3
25 0	$2\frac{19}{28}$	$5\frac{5}{14}$	$8\frac{1}{28}$	$10\frac{6}{7}$	1 $1\frac{25}{28}$	1 $4\frac{1}{14}$	1 $6\frac{3}{4}$	1 $9\frac{2}{7}$	2 $0\frac{3}{28}$	2 $2\frac{1}{14}$	2 $5\frac{13}{28}$	2 $8\frac{4}{7}$	2 $10\frac{23}{28}$	3
26 0	$2\frac{11}{14}$	$5\frac{4}{7}$	$8\frac{5}{14}$	$11\frac{1}{7}$	1 $1\frac{13}{14}$	1 $4\frac{5}{7}$	1 $7\frac{1}{2}$	1 $10\frac{2}{7}$	2 $1\frac{1}{14}$	2 $3\frac{6}{7}$	2 $6\frac{9}{14}$	2 $9\frac{2}{7}$	3 $0\frac{3}{14}$	3
27 0	$2\frac{25}{28}$	$5\frac{11}{14}$	$8\frac{19}{28}$	$11\frac{4}{7}$	1 $2\frac{13}{28}$	1 $5\frac{5}{14}$	1 $8\frac{1}{4}$	1 $11\frac{1}{7}$	2 $2\frac{1}{28}$	2 $4\frac{13}{14}$	2 $7\frac{23}{28}$	2 $10\frac{5}{7}$	3 $1\frac{17}{28}$	3
28 0	3	6	9	1 0	1 3	1 6	1 9	2 0	2 3	2 6	2 9	3 0	3 3	3
29 0	$3\frac{3}{28}$	$6\frac{3}{14}$	$9\frac{9}{28}$	1 $0\frac{3}{7}$	1 $3\frac{15}{28}$	1 $6\frac{9}{14}$	1 $9\frac{3}{4}$	2 $0\frac{6}{7}$	2 $3\frac{27}{28}$	2 $7\frac{1}{14}$	2 $10\frac{5}{28}$	3 $1\frac{2}{7}$	3 $4\frac{11}{28}$	3
30 0	$3\frac{1}{14}$	$6\frac{3}{7}$	$9\frac{9}{14}$	1 $0\frac{5}{7}$	1 $4\frac{1}{7}$	1 $7\frac{2}{7}$	1 $10\frac{1}{2}$	2 $1\frac{5}{7}$	2 $4\frac{13}{28}$	2 $8\frac{1}{7}$	2 $11\frac{6}{7}$	3 $2\frac{4}{7}$	3 $5\frac{1}{14}$	3
31 0	$3\frac{9}{28}$	$6\frac{9}{14}$	$9\frac{27}{28}$	1 $1\frac{2}{7}$	1 $4\frac{17}{28}$	1 $7\frac{13}{14}$	1 $11\frac{1}{4}$	2 $2\frac{4}{7}$	2 $5\frac{25}{28}$	2 $9\frac{3}{14}$	3 $0\frac{15}{28}$	3 $3\frac{6}{7}$	3 $7\frac{5}{28}$	3
32 0	$3\frac{3}{7}$	$6\frac{6}{7}$	$10\frac{2}{7}$	1 $1\frac{5}{7}$	1 $5\frac{1}{7}$	1 $8\frac{4}{7}$	2 0	2 $3\frac{3}{7}$	2 $6\frac{6}{7}$	2 $10\frac{2}{7}$	3 $1\frac{5}{7}$	3 $5\frac{1}{7}$	3 $8\frac{4}{7}$	4
33 0	$3\frac{15}{28}$	$7\frac{1}{14}$	$10\frac{17}{28}$	1 $2\frac{1}{7}$	1 $5\frac{19}{28}$	1 $9\frac{3}{4}$	2 $0\frac{1}{2}$	2 $4\frac{2}{7}$	2 $7\frac{23}{28}$	2 $11\frac{5}{14}$	3 $2\frac{25}{28}$	3 $6\frac{3}{7}$	3 $9\frac{27}{28}$	4
34 0	$3\frac{9}{14}$	$7\frac{2}{7}$	$10\frac{13}{14}$	1 $2\frac{4}{7}$	1 $6\frac{3}{14}$	1 $9\frac{6}{7}$	2 $1\frac{1}{2}$	2 $5\frac{1}{7}$	2 $8\frac{11}{14}$	3 $0\frac{3}{7}$	3 $4\frac{1}{14}$	3 $7\frac{5}{7}$	3 $11\frac{5}{14}$	4
35 0	$3\frac{3}{4}$	$7\frac{1}{2}$	$11\frac{1}{4}$	1 3	1 $6\frac{3}{4}$	1 $10\frac{1}{2}$	2 $2\frac{1}{4}$	2 6	2 $9\frac{3}{4}$	3 $1\frac{1}{2}$	3 $5\frac{1}{4}$	3 9	4 $0\frac{3}{4}$	4
36 0	$3\frac{6}{7}$	$7\frac{5}{7}$	$11\frac{4}{7}$	1 $3\frac{3}{7}$	1 $7\frac{2}{7}$	1 $11\frac{1}{7}$	2 3	2 $6\frac{6}{7}$	2 $10\frac{5}{7}$	3 $2\frac{4}{7}$	3 $6\frac{3}{7}$	3 $10\frac{2}{7}$	4 $2\frac{1}{7}$	4
37 0	$3\frac{27}{28}$	$7\frac{13}{14}$	$11\frac{25}{28}$	1 $3\frac{6}{7}$	1 $7\frac{23}{28}$	1 $11\frac{11}{14}$	2 $3\frac{1}{4}$	2 $7\frac{5}{7}$	2 $11\frac{19}{28}$	3 $3\frac{9}{14}$	3 $7\frac{17}{28}$	3 $11\frac{4}{7}$	4 $3\frac{15}{28}$	4
38 0	$4\frac{1}{4}$	$8\frac{1}{14}$ 1 $0\frac{3}{4}$		1 $4\frac{2}{7}$	1 $8\frac{5}{28}$	2 $0\frac{3}{7}$	2 $4\frac{1}{2}$	2 $8\frac{4}{7}$	3 $0\frac{6}{7}$	3 $4\frac{5}{7}$	3 $8\frac{1}{14}$	4 $0\frac{6}{7}$	4 $4\frac{1}{14}$	4
39 0	$4\frac{5}{28}$	$8\frac{5}{14}$ 1 $0\frac{15}{28}$		1 $4\frac{5}{7}$	1 $8\frac{23}{28}$	2 $1\frac{1}{14}$	2 $5\frac{1}{4}$	2 $9\frac{3}{7}$	3 $1\frac{17}{28}$	3 $5\frac{11}{14}$	3 $9\frac{27}{28}$	4 $2\frac{1}{7}$	4 $6\frac{9}{28}$	4
40 0	$4\frac{2}{7}$	$8\frac{4}{7}$ 1 $0\frac{6}{7}$		1 $5\frac{1}{7}$	1 $9\frac{3}{7}$	2 $1\frac{5}{7}$	2 6	2 $10\frac{2}{7}$	3 $2\frac{4}{7}$	3 $6\frac{6}{7}$	3 $11\frac{1}{7}$	4 $3\frac{3}{7}$	4 $7\frac{5}{7}$	5
41 0	$4\frac{11}{28}$	$8\frac{11}{14}$ 1 $1\frac{25}{28}$		1 $5\frac{4}{7}$	1 $9\frac{27}{28}$	2 $2\frac{5}{14}$	2 $6\frac{3}{4}$	2 $11\frac{1}{7}$	3 $3\frac{15}{28}$	3 $7\frac{13}{14}$	4 $0\frac{3}{28}$	4 $4\frac{5}{7}$	4 $9\frac{23}{28}$	5
42 0	$4\frac{1}{2}$	9 1 $1\frac{1}{2}$		1 6	1 $10\frac{1}{2}$	2 3	2 $7\frac{1}{2}$	3 0	3 $4\frac{1}{2}$	3 9	4 $1\frac{1}{2}$	4 6	4 $10\frac{1}{2}$	5
43 0	$4\frac{17}{28}$	$9\frac{3}{14}$ 1 $1\frac{23}{28}$		1 $6\frac{3}{7}$	1 $11\frac{7}{28}$	2 $3\frac{9}{14}$	2 $8\frac{1}{4}$	3 $0\frac{6}{7}$	3 $5\frac{13}{28}$	3 $10\frac{1}{14}$	4 $2\frac{19}{28}$	4 $7\frac{2}{7}$	4 $11\frac{25}{28}$	5
44 0	$4\frac{5}{7}$	$9\frac{3}{7}$ 1 $2\frac{1}{7}$		1 $6\frac{6}{7}$	1 $11\frac{4}{7}$	2 $4\frac{2}{7}$	2 9	3 $1\frac{2}{7}$	3 $6\frac{2}{7}$	3 $11\frac{4}{7}$	4 $3\frac{6}{7}$	4 $8\frac{4}{7}$	5 $1\frac{7}{7}$	5
45 0	$4\frac{23}{28}$	$9\frac{9}{14}$ 1 $2\frac{13}{28}$		1 $7\frac{2}{7}$	2 $0\frac{3}{28}$	2 $4\frac{13}{14}$	2 $9\frac{3}{4}$	3 $2\frac{4}{7}$	3 $7\frac{11}{28}$	4 $0\frac{3}{14}$	4 $5\frac{1}{28}$	4 $9\frac{6}{7}$	5 $2\frac{19}{28}$	5
46 0	$4\frac{13}{14}$	$9\frac{6}{7}$ 1 $2\frac{11}{14}$		1 $7\frac{5}{7}$	2 $0\frac{9}{14}$	2 $5\frac{1}{7}$	2 $10\frac{1}{2}$	3 $3\frac{3}{7}$	3 $8\frac{5}{14}$	4 $1\frac{2}{7}$	4 $6\frac{3}{4}$	4 $11\frac{1}{7}$	5 $4\frac{1}{14}$	5
47 0	$5\frac{1}{28}$	$10\frac{1}{14}$ 1 $3\frac{3}{28}$		1 $8\frac{1}{7}$	2 $1\frac{25}{28}$	2 $6\frac{3}{4}$	2 $11\frac{1}{4}$	3 $4\frac{2}{7}$	3 $9\frac{25}{28}$	4 $2\frac{5}{14}$	4 $7\frac{11}{28}$	5 $0\frac{3}{7}$	5 $5\frac{13}{28}$	5
48 0	$5\frac{1}{7}$	$10\frac{2}{7}$ 1 $3\frac{3}{7}$		1 $8\frac{4}{7}$	2 $1\frac{5}{7}$	2 $6\frac{6}{7}$	3 0	3 $5\frac{1}{7}$	3 $10\frac{2}{7}$	4 $3\frac{3}{7}$	4 $8\frac{1}{7}$	5 $1\frac{5}{7}$	5 $6\frac{6}{7}$	6
49 0	$5\frac{1}{4}$	$10\frac{1}{2}$ 1 $3\frac{3}{4}$		1 9	2 $2\frac{1}{4}$	2 $7\frac{1}{2}$	3 $0\frac{3}{4}$	3 6	3 $11\frac{1}{4}$	4 $4\frac{1}{2}$	4 $9\frac{3}{4}$	5 3	5 $8\frac{1}{4}$	6
50 0	$5\frac{5}{14}$	$10\frac{5}{7}$ 1 $4\frac{1}{14}$		1 $9\frac{3}{7}$	2 $2\frac{11}{14}$	2 $8\frac{1}{7}$	3 $1\frac{1}{2}$	3 $6\frac{6}{7}$	4 $0\frac{3}{14}$	4 $5\frac{4}{7}$	4 $10\frac{13}{14}$	5 $4\frac{2}{7}$	5 $9\frac{9}{14}$	6
	1 lb.	2 lb.	3 lb.	4 lb.	5 lb.	6 lb.	7 lb.	8 lb.	9 lb.	10 lb.	11 lb.	12 lb.	13 lb.	14

ENTERED, ACCORDING TO ACT OF CONGRESS, IN THE YEAR 1892, BY

llings: reduced to Prices per lb. on from 1 lb. to ¼ Cwt. of 28 lb.

f Clerk of the U. S. General Appraiser's Office, in New York.)

16 lb.		17 lb.		18 lb.		19 lb.		20 lb.		21 lb.		22 lb.		23 lb.		24 lb.		25 lb.		26 lb.		27 lb.		28 lb.		Per Cwt.	
s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
	0 1/7		0 17/112		0 9/56		0 19/112		0 5/28		0 3/16		0 11/56		0 23/112		0 3/14		0 25/112		0 13/56		0 27/112		0 1/4		1
	0 2/7		0 17/56		0 9/28		0 19/56		0 5/14		0 3/8		0 11/28		0 23/56		0 3/7		0 25/56		0 13/28		0 27/56		0 1/2		2
	0 3/7		0 51/112		0 27/56		0 57/112		0 15/28		0 9/16		0 33/56		0 69/112		0 9/14		0 75/112		0 39/56		0 81/112		0 3/4		3
	0 4/7		0 17/28		0 9/14		0 19/28		0 5/7		0 3/4		0 11/14		0 23/28		0 6/7		0 25/28		0 13/14		0 27/28		1		4
	0 5/7		0 85/112		0 45/56		0 95/112		0 25/28		0 15/16		0 55/56		1 3/112		1 1/14		1 13/112		1 9/56		1 23/112		1 1/4		5
	0 6/7		0 51/56		0 27/28		1 1/56		1 1/14		1 1/8		1 5/28		1 13/56		1 2/7		1 19/56		1 11/28		1 25/56		1 1/2		6
	1		1 1/16		1 1/8		1 3/16		1 1/4		1 5/16		1 3/8		1 7/16		1 1/2		1 9/16		1 5/8		1 11/16		1 3/4		7
	1 1/7		1 3/14		1 2/7		1 5/14		1 3/7		1 1/2		1 4/7		1 9/14		1 5/7		1 11/14		1 6/7		1 13/14		2		8
	1 2/7		1 41/112		1 25/56		1 59/112		1 17/28		1 11/16		1 43/56		1 95/112		1 13/14		2 1/112		2 5/56		2 19/112		2 1/4		9
	1 3/7		1 29/56		1 17/28		1 39/56		1 11/14		1 7/8		1 27/28		2 3/56		2 1/7		2 13/56		2 9/28		2 23/56		2 1/2		10
	1 4/7		1 75/112		1 43/56		1 97/112		1 27/28		2 1/16		2 9/56		2 29/112		2 5/14		2 51/112		2 31/56		2 73/112		2 3/4		11
	1 5/7		1 23/28		1 13/14		2 1/28		2 1/7		2 1/4		2 5/14		2 13/28		2 4/7		2 19/28		2 11/14		2 25/28		3	1	0
	3 3/7		3 9/14		3 6/7		4 1/14		4 2/7		4 1/2		4 5/7		4 13/14		5 1/7		5 5/14		5 4/7		5 11/14		6	2	0
	5 1/7		5 13/28		5 11/14		6 3/28		6 3/7		6 3/4		7 1/14		7 11/28		7 5/7		8 1/28		8 5/14		8 19/28		9	3	0
	6 6/7		7 2/7		7 5/7		8 1/7		8 4/7		9		9 3/7		9 6/7		10 2/7		10 5/7		11 1/7		11 4/7	1	0	4	0
	8 4/7		9 3/28		9 9/14		10 5/28		10 5/7		11 1/4		11 11/14	1	0 9/28	1	0 6/7	1	1 11/28	1	1 13/14	1	2 13/28	1	3	5	0
	10 2/7		10 13/14		11 4/7	1	0 3/14	1	0 6/7	1	1 1/2	1	2 1/7	1	2 11/14	1	3 3/7	1	4 1/14	1	4 5/7	1	5 5/14	1	6	6	0
1	0	1	0 3/4	1	1 1/2	1	2 1/4	1	3	1	3 3/4	1	4 1/2	1	5 1/4	1	6	1	6 3/4	1	7 1/2	1	8 1/4	1	9	7	0
1	1 5/7	1	2 4/7	1	3 3/7	1	4 2/7	1	5 1/7	1	6	1	6 6/7	1	7 5/7	1	8 4/7	1	9 3/7	1	10 2/7	1	11 1/7	2	0	8	0
1	3 3/7	1	4 11/28	1	5 5/14	1	6 9/28	1	7 2/7	1	8 1/4	1	9 3/14	1	10 5/28	1	11 1/7	2	0 3/28	2	1 1/14	2	2 1/28	2	3	9	0
1	5 1/7	1	6 3/14	1	7 2/7	1	8 5/14	1	9 3/7	1	10 1/2	1	11 4/7	2	0 9/14	2	1 5/7	2	2 11/14	2	3 6/7	2	4 13/14	2	6	10	0
1	6 6/7	1	8 1/28	1	9 3/14	1	10 11/28	1	11 4/7	2	0 3/4	2	1 13/14	2	3 3/28	2	4 2/7	2	5 13/28	2	6 9/14	2	7 23/28	2	9	11	0
1	8 4/7	1	9 6/7	1	11 1/7	2	0 3/7	2	1 5/7	2	3	2	4 2/7	2	5 4/7	2	6 6/7	2	8 1/7	2	9 3/7	2	10 5/7	3	0	12	0
1	10 2/7	1	11 19/28	2	1 1/14	2	2 13/28	2	3 6/7	2	5 1/4	2	6 9/14	2	8 1/28	2	9 3/7	2	10 23/28	3	0 3/14	3	1 17/28	3	3	13	0
2	0	2	1 1/2	2	3	2	4 1/2	2	6	2	7 1/2	2	9	2	10 1/2	3	0	3	1 1/2	3	3	3	4 1/2	3	6	14	0
2	1 5/7	2	3 9/28	2	4 13/14	2	6 15/28	2	8 1/7	2	9 3/4	2	11 5/14	3	0 27/28	3	2 4/7	3	4 5/28	3	5 11/14	3	7 11/28	3	9	15	0
2	3 3/7	2	5 1/7	2	6 6/7	2	8 4/7	2	10 2/7	3	0	3	1 5/7	3	3 3/7	3	5 1/7	3	6 6/7	3	8 4/7	3	10 2/7	4	0	16	0
2	5 1/7	2	6 27/28	2	8 11/14	2	10 17/28	3	0 3/7	3	2 1/4	3	4 1/14	3	5 25/28	3	7 5/7	3	9 15/28	3	11 5/14	4	1 5/28	4	3	17	0
2	6 6/7	2	8 11/14	2	10 5/7	3	0 9/14	3	2 4/7	3	4 1/2	3	6 3/7	3	8 5/14	3	10 2/7	4	0 3/14	4	2 1/7	4	4 1/14	4	6	18	0
2	8 4/7	2	10 17/28	3	0 9/14	3	2 19/28	3	4 5/7	3	6 3/4	3	8 11/14	3	10 23/28	4	0 6/7	4	2 25/28	4	4 13/14	4	6 27/28	4	9	19	0
2	10 2/7	3	0 3/7	3	2 4/7	3	4 5/7	3	6 6/7	3	9	3	11 1/7	4	1 2/7	4	3 3/7	4	5 4/7	4	7 5/7	4	9 6/7	5	0	20	0
3	0	3	2 1/4	3	4 1/2	3	6 3/4	3	9	3	11 1/4	4	1 1/2	4	3 3/4	4	6	4	8 1/4	4	10 1/2	5	0 3/4	5	3	21	0
3	1 5/7	3	4 1/14	3	6 3/7	3	8 11/14	3	11 1/7	4	1 1/2	4	3 6/7	4	6 3/14	4	8 4/7	4	10 13/14	5	1 2/7	5	3 9/14	5	6	22	0
3	3 3/7	3	5 25/28	3	8 5/14	3	10 23/28	4	1 2/7	4	3 3/4	4	6 3/14	4	8 19/28	4	11 1/7	5	1 17/28	5	4 1/14	5	6 15/28	5	9	23	0
3	5 1/7	3	7 5/7	3	10 2/7	4	0 6/7	4	3 3/7	4	6	4	8 4/7	4	11 1/7	5	1 5/7	5	4 2/7	5	6 6/7	5	9 3/7	6	0	24	0
3	6 6/7	3	9 15/28	4	0 3/14	4	2 25/28	4	5 4/7	4	8 1/4	4	10 13/14	5	1 17/28	5	4 2/7	5	6 27/28	5	9 9/14	6	0 9/28	6	3	25	0
3	8 4/7	3	11 5/14	4	2 1/7	4	4 13/14	4	7 5/7	4	10 1/2	5	1 2/7	5	4 1/14	5	6 6/7	5	9 9/14	6	0 3/7	6	3 3/14	6	6	26	0
3	10 2/7	4	1 5/28	4	4 1/14	4	6 27/28	4	9 6/7	5	0 3/4	5	3 9/14	5	6 15/28	5	9 3/7	6	0 9/28	6	3 3/14	6	6 3/28	6	9	27	0
4	0	4	3	4	6	4	9	5	0	5	3	5	6	5	9	6	0	6	3	6	6	6	9	7	0	28	0
4	1 5/7	4	4 23/28	4	7 13/14	4	11 1/28	5	2 1/7	5	5 1/4	5	8 5/14	5	11 13/28	6	2 4/7	6	5 19/28	6	8 11/14	6	11 25/28	7	3	29	0
4	3 3/7	4	6 9/14	4	9 6/7	5	1 1/14	5	4 2/7	5	7 1/2	5	10 5/7	6	1 13/14	6	5 1/7	6	8 5/14	6	11 4/7	7	2 11/14	7	6	30	0
4	5 1/7	4	8 13/28	4	11 11/14	5	3 3/28	5	6 3/7	5	9 3/4	6	1 1/14	6	4 11/28	6	7 5/7	6	11 1/28	7	2 5/14	7	5 19/28	7	9	31	0
4	6 6/7	4	10 2/7	5	1 5/7	5	5 1/7	5	8 4/7	6	0	6	3 3/7	6	6 6/7	6	10 2/7	7	1 5/7	7	5 1/7	7	8 4/7	8	0	32	0
4	8 4/7	5	0 3/28	5	3 9/14	5	7 5/28	5	10 5/7	6	2 1/4	6	5 11/14	6	9 9/28	7	0 6/7	7	4 11/28	7	7 13/14	7	11 13/28	8	3	33	0
4	10 2/7	5	1 13/14	5	5 4/7	5	9 3/14	6	0 6/7	6	4 1/2	6	8 1/7	6	11 11/14	7	3 3/7	7	7 1/14	7	10 5/7	8	2 5/14	8	6	34	0
5	0	5	3 3/4	5	7 1/2	5	11 1/4	6	3	6	6 3/4	6	10 1/2	7	2 1/4	7	6	7	9 3/4	8	1 1/2	8	5 1/4	8	9	35	0
5	1 5/7	5	5 4/7	5	9 3/7	6	1 2/7	6	5 1/7	6	9	7	0 6/7	7	4 5/7	7	8 4/7	8	0 3/7	8	4 2/7	8	8 1/7	9	0	36	0
5	3 3/7	5	7 11/28	5	11 5/14	6	3 9/28	6	7 2/7	6	11 1/4	7	3 3/14	7	7 5/28	7	11 1/7	8	3 3/28	8	7 1/14	8	11 1/28	9	3	37	0
5	5 1/7	5	9 3/14	6	1 2/7	6	5 5/14	6	9 3/7	7	1 1/2	7	5 4/7	7	9 9/14	8	1 5/7	8	5 11/14	8	9 6/7	9	1 13/14	9	6	38	0
5	6 6/7	5	11 1/28	6	3 3/14	6	7 11/28	6	11 4/7	7	3 3/4	7	7 13/14	8	0 3/28	8	4 2/7	8	8 13/28	9	0 9/14	9	4 23/28	9	9	39	0
5	8 4/7	6	0 6/7	6	5 1/7	6	9 3/7	7	1 5/7	7	6	7	10 2/7	8	2 4/7	8	6 6/7	8	11 1/7	9	3 3/7	9	7 5/7	10	0	40	0
5	10 2/7	6	2 19/28	6	7 1/14	6	11 13/28	7	3 6/7	7	8 1/4	8	0 9/14	8	5 1/28	8	9 3/7	9	1 23/28	9	6 3/14	9	10 17/28	10	3	41	0
6	0	6	4 1/2	6	9	7	1 1/2	7	6	7	10 1/2	8	3	8	7 1/2	9	0	9	4 1/2	9	9	10	1 1/2	10	6	42	0
6	1 5/7	6	6 9/28	6	10 13/14	7	3 15/28	7	8 1/7	8	0 3/4	8	5 5/14	8	9 27/28	9	2 4/7	9	7 5/28	9	11 11/14	10	4 11/28	10	9	43	0
6	3 3/7	6	8 1/7	7	0 6/7	7	5 4/7	7	10 2/7	8	3	8	7 5/7	9	0 3/7	9	5 1/7	9	9 6/7	10	2 4/7	10	7 2/7	11	0	44	0
6	5 1/7	6	9 27/28	7	2 11/14	7	7 17/28	8	0 3/7	8	5 1/4	8	10 1/14	9	2 25/28	9	7 5/7	10	0 15/28	10	5 5/14	10	10 5/28	11	3	45	0
6	6 6/7	6	11 11/14	7	4 5/7	7	9 9/14	8	2 4/7	8	7 1/2	9	0 3/7	9	5 5/14	9	10 2/7	10	3 3/14	10	8 1/7	11	1 1/14	11	6	46	0
6	8 4/7	7	1 17/28	7	6 9/14	7	11 19/28	8	4 5/7	8	9 3/4	9	2 11/14	9	7 23/28	10	0 6/7	10	5 25/28	10	10 13/14	11	3 27/28	11	9	47	0
6	10 2/7	7	3 3/7	7	8 4/7	8	1 5/7	8	6 6/7	9	0	9	5 1/7	9	10 2/7	10	3 3/7	10	8 4/7	11	1 5/7	11	6 6/7	12	0	48	0
7	0	7	5 1/4	7	10 1/2	8	3 3/4	8	9	9	2 1/4	9	7 1/2	10	0 3/4	10	6	10	11 1/4	11	4 1/2	11	9 3/4	12	3	49	0
7	1 5/7	7	7 1/14	8	0 3/7	8	5 11/14	8	11 1/7	9	4 1/2	9	9 6/7	10	3 3/14	10	8 4/7	11	1 13/14	11	7 2/7	12	0 9/14	12	6	50	0
16 lb.		17 lb.		18 lb.		19 lb.		20 lb.		21 lb.		22 lb.		23 lb.		24 lb.		25 lb.		26 lb.		27 lb.		28 lb.			

E OFFICE OF THE LIBRARIAN OF CONGRESS, AT WASHINGTON, D. C.

TONS, HUNDRED-WEIGHTS, AND QUARTERS,

REDUCED TO POUNDS.

QR. = 28 lbs. CWT. = 112 lbs. TON = 2240 lbs.

Qrs.	*Cwts.*	Pounds.	Tons.	Pounds.	Tons.	Pounds.	Tons.	Pounds.	Tons.	Pounds.
1		28	26	58,240	73	163,520	120	268,800	166	371,840
2		56	27	60,480	74	165,760	121	271,040	167	374,080
3		84	28	62,720	75	168,000	122	273,280	168	376,320
	1	112	29	64,960	76	170,240	123	275,520	169	378,560
	2	224	30	67,200	77	172,480	124	277,760	170	380,800
	3	336	31	69,440	78	174,720	125	280,000	171	383,040
	4	448	32	71,680	79	176,960	126	282 240	172	385,280
	5	560	33	73,920	80	179,200	127	284,480	173	387,520
	6	672	34	76,160	81	181,440	128	286 720	174	389,760
	7	784	35	78,400	82	183,680	129	288,960	175	392,000
	8	896	36	80,640	83	185 920	130	291.200	176	394,240
	9	1,008	37	82,880	84	188,160	131	293,440	177	396,480
	10	1,120	38	85,120	85	190 400	132	295,680	178	398,720
	11	1,232	39	87,360	86	192.640	133	297,920	179	400,960
	12	1,344	40	89,600	87	194,880	134	300,160	180	403 200
	13	1,456	41	91,840	88	197 120	135	302,400	181	405,440
	14	1,568	42	94,080	89	199,360	136	304 640	182	407.680
	15	1,680	43	96,320	90	201,600	137	306,880	183	409.920
	16	1,792	44	98,560	91	203,840	138	309,120	184	412,160
	17	1,904	45	100 800	92	206,080	139	311 360	185	414,400
	18	2,016	46	103,040	93	208,320	140	313,600	186	416,640
	19	2,128	47	105.280	94	210,560	141	315,840	187	418.880
Tons	1	2,240	48	107,520	95	212.800	142	318,080	188	421,120
	2	4,480	49	109.760	96	215,040	143	320,320	189	423.360
	3	6,720	50	112.000	97	217,280	144	322.560	190	425,600
	4	8.960	51	114,240	98	219,520	145	324,800	191	427,840
	5	11,200	52	116,480	99	221,760	146	327,040	192	430,080
	6	13,440	53	118.720	100	224,000	147	329 280	193	432 320
	7	15,680	54	120,960	101	226,240	148	331,520	194	434,560
	8	17,920	55	123,200	102	228,480	149	333,760	195	436,800
	9	20,160	56	125,440	103	230,720	150	336,000	196	439,040
	10	22,400	57	127,680	104	232,960	151	338,240	197	441,280
	11	24,640	58	129,920	105	235,200	152	340,480	198	443.520
	12	26,880	59	132.160	106	237,440	153	342,720	199	445.760
	13	29,120	60	134.400	107	239.680	154	344,960	200	448,000
	14	31,360	61	136,640	108	241,920	155	347,200	300	672,000
	15	33,600	62	138,880	109	244,160	156	349,440	400	896,000
	16	35,840	63	141,120	110	246,400	157	351,680	500	1,120.000
	17	38,080	64	143,360	111	248.640	158	353,920	600	1,344,000
	18	40,320	65	145 600	112	250,880	159	356.160	700	1,568,000
	19	42,560	66	147,840	113	253.120	160	358,400	800	1,792,000
	20	44.800	67	150,080	114	255,360	161	360,640	900	2,016,000
	21	47,040	68	152,320	115	257,600	162	362,880	1000	2,240,000
	22	49,280	69	154,560	116	259,840	163	365.120	2000	4,480,000
	23	51,520	70	156,800	117	262,080	164	367,360	3000	6,720.000
	24	53,760	71	159,040	118	264,320	165	369,600	5000	11,200,000
	25	56,000	72	161,280	119	266,560				

FRENCH KILOGRAMMES, OR KILOS,

CONVERTED INTO POUNDS AVOIRDUPOIS.

Kilogramme — 2.2046 lbs. According to Act of July 28th, 1866.

Kil.	lbs.	Kil.	lbs.	Kil.	lbs.	Kil.	lbs.	Kil.	lbs.
1	2.205	30	66.15	59	130.095	88	194.04	1,800	3,969
2	4.41	31	68.355	60	132.30	89	196.245	1,900	4,189.5
3	6.615	32	70.56	61	134.505	90	198.45	2,000	4.410
4	8.82	33	72.765	62	136.71	91	200.655	3,000	6,615
5	11.025	34	74.97	63	138.915	92	202.86	4,000	8,820
6	13.23	35	77.175	64	141.12	93	205.065	5,000	11,025
7	15.435	36	79.38	65	143.325	94	207.27	6,000	13,230
8	17.64	37	81.585	66	145.53	95	209 475	7,000	15,435
9	19.845	38	83.79	67	147.735	96	211.68	8,000	17,640
10	22.05	39	85.995	68	149.94	97	213.885	9,000	19,845
11	24.255	40	88.20	69	152.145	98	216.09	10,000	22,050
12	26.46	41	90.405	70	154.35	99	218.295	11,000	24,255
13	28.665	42	92.61	71	156.555	100	220.5	12,000	26.460
14	30.87	43	94.815	72	158.76	200	441	13,000	28,665
15	33.075	44	97.02	73	160.965	300	661.5	14,000	30,870
16	35.28	45	99.225	74	163.17	400	882	15.000	33,075
17	37.485	46	101.43	75	165.375	500	1102.5	16,000	35,280
18	39.69	47	103.635	76	167.58	600	1323	17,000	37,485
19	41.895	48	105.84	77	169.785	700	1543.5	18,000	39,690
20	44.10	49	108.045	78	171.99	800	1764	19,000	41,895
21	46.305	50	110.25	79	174.195	900	1984.5	20,000	44,100
22	48.51	51	112.455	80	176.40	1000	2205	30,000	66,150
23	50.715	52	114.66	81	178.605	1100	2425.5	40,000	88,200
24	52.92	53	116.865	82	180.81	1200	2646	50,000	110,250
25	55.125	54	119.07	83	183 015	1300	2866.5	60,000	132,300
26	57.33	55	121.275	84	185 22	1400	3087	70,000	154,350
27	59.535	56	123.48	85	187 425	1500	3307.5	80,000	176,400
28	61.74	57	125.685	86	189.63	1600	3528	90,000	198,450
29	63.945	58	127.89	87	191.835	1700	3748.5	100,000	220,500

FRENCH LITRES,

REDUCED TO WINE-QUARTS.

Litre — 1.0567 Quart; Decilitre — .10567 Quart. According to Act of July 28th, 1866.

Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.
1	1.06	27	28.53	53	56 01	78	82.42	400	422.68
2	2.11	28	29.59	54	57.06	79	83.48	500	528.35
3	3.17	29	30.64	55	58.12	80	84.54	600	634.02
4	4.23	30	31.70	56	59.18	81	85.59	700	739.69
5	5.28	31	32.76	57	60.23	82	86.65	800	845.36
6	6.34	32	33 81	58	61.29	83	87.71	900	951.03
7	7.40	33	34 87	59	62.35	84	88.76	1,000	1,056.70
8	8.45	34	35 93	60	63.40	85	89.82	1,100	1,162.37
9	9.51	35	36.98	61	64.46	86	90.88	1,200	1,268.04
10	10.57	36	38.04	62	65.52	87	91.93	1,300	1,373.71
11	11.62	37	39.10	63	66.57	88	92.99	1,400	1,479.38
12	12.68	38	40.15	64	67.63	89	94.05	1,500	1,585.05
13	13.74	39	41.21	65	68.69	90	95.10	1,600	1,690.72
14	14.79	40	42.27	66	69.74	91	96.16	1,700	1,796.39
15	15.85	41	43.32	67	70.80	92	97.22	1,800	1,902.06
16	16.91	42	44.38	68	71.86	93	98.27	1,900	2,007.73
17	17.96	43	45.44	69	72.91	94	99.33	2,000	2,113.40
18	19.02	44	46.49	70	73.97	95	100.39	3,000	3,170.10
19	20.08	45	47.55	71	75.03	96	101.44	4,000	4,226.80
20	21.13	46	48.61	72	76.08	97	102.50	5,000	5,283.50
21	22.19	47	49.66	73	77.14	98	103.56	6,000	6,340.20
22	23.25	48	50.72	74	78.20	99	104.61	7,000	7,396.90
23	24.30	49	51.78	75	79.25	100	105.67	8,000	8,453.60
24	25.36	50	52.84	76	80.31	200	211.34	9,000	9,510.30
25	26.41	51	53 89	77	81.37	300	317.01	10,000	10,567.00
26	27.47	52	54.95						

CASTILIAN LIBRAS, OR "SPANISH POUNDS,"

CONVERTED INTO POUNDS AVOIRDUPOIS.

Libra, . . . = 7100.32 Grains Troy.
Pounds Avoirdupois, . = 7000 " "

lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.
1	1 01	45	45 64	89	90 28	25000	25358 28	69000	69988 84
2	2 03	46	46 66	90	91 29	26000	26372 61	70000	71003 17
3	3 04	47	47 67	91	92 30	27000	27386 94	71000	72017 50
4	4 06	48	48 69	92	93 32	28000	28401 27	72000	73031 83
5	5 07	49	49 70	93	94 33	29000	29415 60	73000	74046 16
6	6 09	50	50 72	94	95 35	30000	30429 93	74000	75060 49
7	7 10	51	51 73	95	96 36	31000	31444 26	75000	76074 82
8	8 12	52	52 75	96	97 38	32000	32458 59	76000	77089 16
9	9 13	53	53 76	97	98 39	33000	33472 92	77000	78103 49
10	10 14	54	54 77	98	99 40	34000	34487 25	78000	79117 82
11	11 16	55	55 79	99	100 42	35000	35501 59	79000	80132 15
12	12 17	56	56 80	100	101 43	36000	36515 92	80000	81146 48
13	13 19	57	57 82	200	202 87	37000	37530 25	81000	82160 81
14	14 20	58	58 83	300	304 30	38000	38544 58	82000	83175 14
15	15 22	59	59 85	400	405 73	39000	39558 91	83000	84189 47
16	16 23	60	60 86	500	507 16	40000	40573 24	84000	85203 80
17	17 24	61	61 87	600	608 60	41000	41587 57	85000	86218 14
18	18 26	62	62 89	700	710 03	42000	42601 90	86000	87232 47
19	19 27	63	63 90	800	811 46	43000	43616 23	87000	88246 80
20	20 29	64	64 92	900	912 90	44000	44630 56	88000	89261 13
21	21 30	65	65 93	1000	1014 33	45000	45644 89	89000	90275 46
22	22 32	66	66 95	2000	2028 66	46000	46659 22	90000	91289 79
23	23 33	67	67 96	3000	3042 99	47000	47673 55	91000	92304 12
24	24 34	68	68 97	4000	4057 32	48000	48687 88	92000	93318 45
25	25 36	69	69 99	5000	5071 65	49000	49702 21	93000	94332 78
26	26 37	70	71 00	6000	6085 98	50000	50716 55	94000	95347 11
27	27 39	71	72 02	7000	7100 31	51000	51730 88	95000	96361 45
28	28 40	72	73 03	8000	8114 64	52000	52745 21	96000	97375 78
29	29 42	73	74 05	9000	9128 97	53000	53759 54	97000	98390 11
30	30 43	74	75 06	10000	10143 31	54000	54773 87	98000	99404 44
31	31 44	75	76 07	11000	11157 64	55000	55788 20	99000	100418 77
32	32 46	76	77 09	12000	12171 97	56000	56802 53	100000	101433 00
33	33 47	77	78 10	13000	13186 30	57000	57816 86	200000	202866 00
34	34 49	78	79 12	14000	14200 63	58000	58831 19	300000	304299 00
35	35 50	79	80 13	15000	15214 96	59000	59845 53	400000	405732 00
36	36 52	80	81 15	16000	16229 30	60000	60859 86	500000	507165 00
37	37 53	81	82 16	17000	17243 63	61000	61874 19	600000	608598 00
38	38 54	82	83 18	18000	18257 96	62000	62888 52	700000	710032 00
39	39 56	83	84 19	19000	19272 29	63000	63902 85	800000	811465 00
40	40 57	84	85 20	20000	20286 62	64000	64921 18	900000	912897 00
41	41 59	85	86 22	21000	21300 95	65000	65931 52	1000000	1014331 00
42	42 60	86	87 23	22000	22315 28	66000	66945 85		
43	43 62	87	88 25	23000	23329 61	67000	67960 18		
44	44 63	88	89 26	24000	24343 94	68000	68974 51		

100 lbs. Spanish equal to 101 $\frac{433}{1000}$ lbs Avoirdupois

ARROBAS OF SPAIN AND BUENOS AYRES,

REDUCED TO POUNDS AVOIRDUPOIS.

1 ARROBA = { 25 Castilian Libras.* / 25.3583 Pounds Avoirdupois.

Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs
1	25.36	25	633.96	49	1,242.56	73	1,851.16	97	2,459.76
2	50.72	26	659.32	50	1,267.92	74	1,876.51	98	2,485.11
3	76.07	27	684.67	51	1,293.27	75	1,901 87	99	2,510.47
4	101.43	28	710.03	52	1,318.63	76	1,927.23	100	2,535 83
5	126.79	29	735.39	53	1,343.99	77	1,952.59	200	5,071.66
6	152.15	30	760.75	54	1,369.35	78	1,977.95	300	7,607.49
7	177.51	31	786.11	55	1,394.71	79	2,003 31	400	10,143.32
8	202.87	32	811.47	56	1,420.06	80	2,028.66	500	12,679.15
9	228.22	33	836.82	57	1,445.42	81	2,054.02	600	15,214.98
10	253.58	34	862.18	58	1,470.78	82	2,079.38	700	17,750.81
11	278.94	35	887.54	59	1,496.14	83	2,104.74	800	20,286.64
12	304.3	36	912.9	60	1,521.5	84	2,130.1	900	22,822.47
13	329.66	37	938.26	61	1,546.86	85	2,155.46	1000	25,358.3
14	355.02	38	963.62	62	1,572.21	86	2,180.81	2000	50,716 6
15	380.37	39	988.98	63	1,597.57	87	2,206.17	3000	76,074.9
16	405.73	40	1,014.33	64	1,622.93	88	2,231.53	4000	101,433.2
17	431.09	41	1,039.69	65	1,648.29	89	2,256 89	5000	126,791.5
18	456.45	42	1,065.05	66	1,673.65	90	2,282 25	6000	152.149.8
19	481.81	43	1,090.41	67	1,699.01	91	2,307.61	7000	177,508.1
20	507.17	44	1,115.77	68	1,724.36	92	2,332.96	8000	202,866.4
21	532.52	45	1,141.12	69	1,749.72	93	2,358 32	9000	228,224.7
22	557.88	46	1,166.48	70	1,775.08	94	2,383.68	10000	253,583.
23	583.24	47	1,191.84	71	1,800.44	95	2,409.04	11000	278,941.
24	608.6	48	1,217.2	72	1,825.8	96	2,434.4	12000	304,300.

* See ante, Table of "Castilian Libras."

PORTUGUESE AND BRAZILIAN ARROBAS,

REDUCED TO POUNDS AVOIRDUPOIS.

1 ARROBA = { 32 Arratels or Libras. / 32.3792 Pounds Avoirdupois.

Arratels or Libras.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.
1=	1/32	1.01	17	550.45	43	1,392.31	69	2,234.17	95	3,076.03
2=	1/16	2.02	18	582.83	44	1,424.68	70	2,266.54	96	3,108.4
3=	3/32	3.04	19	615.21	45	1,457.06	71	2,298.92	97	3,140.78
4=	1/8	4.05	20	647.58	46	1,489.44	72	2,331.3	98	3,173.16
5=	5/32	5.06	21	679.96	47	1,521.82	73	2,363.68	99	3 205.54
6=	3/16	6.07	22	712.34	48	1,554.2	74	2,396.06	100	3,237.92
7=	7/32	7.08	23	744.72	49	1,586.58	75	2,428.44	200	6.475.84
8=	1/4	8.10	24	777.1	50	1,618.96	76	2,460.82	300	9,713.76
16=	1/2	16.19	25	809.48	51	1,651.34	77	2,493.2	400	12,951.68
24=	3/4	24.28	26	841.86	52	1,683.72	78	2,525.58	500	16,189.6
32=	1	32.38	27	874.24	53	1,716.1	79	2,557.96	600	19,427.52
	2	64 76	28	906.62	54	1,748.48	80	2,590.34	700	22,665.44
	3	97.14	29	939.	55	1,780.86	81	2,622.72	800	25,903.36
	4	129.52	30	971.38	56	1,813.24	82	2,655.09	900	29.141.28
	5	161.9	31	1,003.76	57	1,845.62	83	2,687.47	1000	32,379.2
	6	194.28	32	1,036.14	58	1,878.	84	2,719.85	2000	64,758.4
	7	226.65	33	1,068.52	59	1,910.37	85	2,752.23	3000	97.137.6
	8	259.03	34	1,100.9	60	1,942.75	86	2.784.61	4000	129.516.8
	9	291.41	35	1,133.28	61	1,975.13	87	2,816.99	5000	161,896.
	10	323.79	36	1,165.66	62	2,007.51	88	2,849.37	6000	194,275.2
	11	356.17	37	1,198.04	63	2,039.89	89	2,881.75	7000	226,654.4
	12	388.55	38	1,230.42	64	2,072.27	90	2,914.13	8000	259,033.6
	13	420.93	39	1,262.8	65	2,104.65	91	2,946.51	9000	291,412.8
	14	453.31	40	1,295.17	66	2,137.03	92	2,978.89	10000	323,792.
	15	485.69	41	1,327.55	67	2,169.41	93	3,011.27	11000	356,171.2
	16	518.07	42	1,359.93	68	2,201.79	94	3,043.65	12000	388,550.4

TABLE OF DUTIES ON GLASS.

Greatest Dimensions in Inches Square.	Contents in Square Inches.	Description of Glass and Rates of Duty.				
		Fluted, Rolled, or Rough Plate, Per Sq. Foot.	Unpolished Cylind'r, Crown, and Common Window. Per Pound.	Polished Cylinder and Crown. Per Sq. Foot.	Cast Polished Plate, Unsilvered. Per Sq. Foot.	Silvered Looking-glass Plates. Per Sq. Foot.
10 by 15	150	¾ cent.	1⅜ cent.*	2½ cents.	3 cents.	4 cents.
16 by 24	384	1 cent.	1⅞ cent.*	4 cents.	5 cents.	6 cents.
24 by 30	720	1½ cent.	2⅜ cent.*	6 cents.	8 cents.	10 cents.
All over.	All over.	2 cents.	2⅞ cent.*			
24 by 60	1440			20 cents.	25 cents.	35 cents.
All over.	All over.			40 cents.	50 cents.	60 cents.

N.B. All fluted, rolled, or rough plate glass, weighing over 100 lbs. per 100 square feet, must pay an additional duty on the excess at the same rates as above, and on looking-glass plates, or plate glass silvered, *when framed*, there is a duty of 30 per cent. ad valorem on the frames in addition to the above rates.

* *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

EXAMPLES

Illustrating Tables on pages 28 and 29.

(1.) 19½ Inches.

½)2318 Lin. yds.
12)1159 ½
96 7-12 1-12 of ½
1255 7-12 Sq. yds.

(2.) 21½ inches.

2)2654 Lin. yds.
6)1327 ½
6)221 ⅙ of ½
37 ⅙ of ⅙ of ½
1585 Sq. yds.

(3.) 24½ Inches.

2)2340 Lin. yds.
3)1170 ½
12)390 ⅓ of ½
32½ 1-12 of ⅓ of ½
1592½ Sq. yds.

(4.) 28½ Inches.

2)2400 Lin yds.
2)1215 ½.
6)608 ½ of ½.
101 ⅙ of ½ of ½.
1924 Sq. yds.

(5.) 41½ Inches.

6)3618 Lin. yds.
12)603 ⅙ on.
4221
50 1-12 of ⅙ off.
4171 Sq. yds.

(6.) 50½ Inches.

3)3936 Lin. yds.
6)1312 ⅓.
4)219 ⅙ of ⅓.
55 ¼ of ⅙ of ⅓.
5522 Sq. yds.

(7.) 62½ Inches.

2
8 } 1260 Lin. yds.
9
630 ½.
157 ¼.
140 1-9.
2187 Sq. yds.

(8.) 66½ Inches.

6)3666 Lin. yds.
12)611 ⅙ off.
3055
51 1-12 of ⅙ on.
3106 { Add answer to original.
6772 Sq. yds.

To reduce Lineal Metres, Aunes, and Berlin Ells to Lineal yards, proceed as follows:

Metres, by adding to their number, $\frac{1}{12}$, $\frac{1}{100}$, and $\frac{1}{36}$ of $\frac{1}{100}$; Aunes, by adding to their number $\frac{1}{4}$, or 25 per cent. thereof; and Berlin Ells,* by multiplying their number by .7294, or by .73, which is sufficiently accurate for ordinary purposes.

To reduce the lineal yards thus obtained to square yards, the above table may, of course, be used as in other cases.

EXAMPLES.

12
100 } 3666 Lin. Metres 66½ in. wide.
305.5 1-12 on.
36) 36.6 1-100 on.
1.0 1-36 of 1-100 on.
6)4009.1 Lineal yards.
12)668.2 ⅙ off.
3340.9
55.7 1-12 of ⅙ on.
3396.6
4009.1 add Lineal yards.
7405.7 Square yards.

4)1260 Lin. Aunes 62½ in. wide.
315 ¼ on.
½
⅛ } 1575 Lineal yards.
1-9
787 ½ on.
197 ⅛ on.
175 1-9 on.
2734 Square yards.

3936 Lin. Berlin Ells 50½ in. wide.
.73
11808
27552
3)2873.28 Lineal yards.
6)957.76 ⅓.
4)159.62 ⅙ of ⅓.
39.90 ¼ of ⅙ of ⅓.
4030.56 Square yards.

* Ells of Brabant by multiplying their number by .766, and Ells of Vienna by .852.

SQUARE YARDS

May be readily produced from LINEAL YARDS, METRES, AUNES, and BERLIN ELLS, of any width from ½ inch to 72 inches, by the use of the following table and rules, substantially copied from a manuscript kindly furnished for this work by Mr. H. MILLARD, Entry Clerk at the NEW YORK CUSTOM HOUSE, where it has been in use for some years. Metres are estimated at 39.37 inches, according to Act of Congress, July 28, 1866, Chap. 301 (*ante*, Part I, p. ——); Aunes (of Lyons and Switzerland only), at 1.25 yards, and Berlin Ells at .73 of a yard.

Widths.					
½ inch.	1-72, or ⅛ of 1-9	of the lin. yds.	will give the sq. yds.		
1 "	1-36, or ¼ of 1-9	" "	" "		
1½ "	1-24, or ⅛ of ⅛	" "	" "		
2 "	1-18, or ½ of 1-9	" "	" "		
2½ "	½ of 1-9, and ¼ of ½ of 1-9	" "	" "		
3 "	1-12	" "	" "		
3½ "	1-12, and ⅙ of 1-12	" "	" "		
4 "	1-9	" "	" "		
4½ "	1-9, and ⅛ of 1-9	" "	" "		
5 "	1-9, and ¼ of 1-9	" "	" "		
6 "	⅓	" "	" "		
6½ "	⅓, and 1-12 of ⅓	" "	" "		
7 "	⅓, and ⅙ of ⅓	" "	" "		
7½ "	⅓, and ¼ of ⅓	" "	" "		
8 "	⅓, and ⅓ of ⅓	" "	" "		
8½ "	⅓, and ⅓ of ⅓, and ¼ of ⅓ of ⅓	" "	" "		
9 "	¼	" "	" "		
9½ "	¼, and ½ of ¼, and ⅙ of ½ of ¼	" "	" "		
10 "	¼, and 1-9 of ¼	" "	" "		
10½ "	¼, and ⅙ of ¼	" "	" "		
11 "	¼, and 2-9 of ¼	" "	" "		
11½ "	¼, and ¼ of ¼, and 1-9 of ¼ of ¼	" "	" "		
12 "	⅓	" "	" "		
12½ "	¼, and ⅓ of ¼, and ⅙ of ⅓ of ¼	" "	" "		
13 "	⅓, and 1-12 of ⅓	" "	" "		
13½ "	⅓, and ⅛ of ⅓	" "	" "		
14 "	⅓, and ⅙ of ⅓	" "	" "		
14½ "	⅓, and ⅙ of ⅓, and ¼ of ⅙ of ⅓	" "	" "		
15 "	⅓, and ¼ of ⅓	" "	" "		
15½ "	⅓, and ¼ of ⅓, and ⅙ of ¼ of ⅓	" "	" "		

Widths.					
36 inches.	Lineal yards=Square yards.				
36½ "	Lineal yards	and ⅛ of 1-9 on	will give the sq. yds.		
37 "	" "	and ¼ of 1-9 on	" "		
37½ "	" "	and ⅓ of ⅛ on	" "		
38 "	" "	and ½ of 1-9 on	" "		
39 "	" "	and 1-12 on	" "		
40 "	" "	and 1-9 on	" "		
40½ "	" "	and ⅛ on	" "		
41 "	" "	and 1-9, and ¼ of 1-9 on	"		
41½ "	" "	and ⅙ *on*, and 1-12 of ⅙ off	" "		
42 "	" "	and ⅓ on	" "		
42½ "	" "	and ⅙, and 1-12 of ⅙ on	" "		
43 "	" "	and ⅓, and ⅙ of ⅙ on	" "		
43½ "	" "	and ⅙, and ¼ of ⅙ on	" "		
44 "	" "	and ⅙, and ⅓ of ⅙ on	" "		
44½ "	" "	and 1-9 and ⅛ on	" "		
45 "	" "	and ¼ on	" "		
45½ "	" "	and ⅙, and ½ of ⅙, and ⅙ of ½ of ⅙ on	" "		
46 "	" "	and ¼, and 1-9 of ¼ on	" "		
46½ "	" "	and ⅙, and ⅛ on	" "		
47 "	" "	and ⅓ *on*, and 1-12 of ⅓ off	" "		
47½ "	" "	and ¼, and ⅙ of ¼, and 1-9 of ¼ on	" "		
48 "	" "	and ⅓ on	" "		
48½ "	" "	and ⅓, and ½ of 1-12 of ⅓ on	" "		
49 "	" "	and ⅓, and 1-12 of ⅓ on	" "		
49½ "	" "	and ¼, and ⅓ of ¼ on	" "		
50 "	" "	and ⅓, and ⅙ of ⅓ on	" "		
50½ "	" "	and ⅓, and ⅙ of ⅓, and ¼ of ⅙ of ⅓ on	" "		
51 "	" "	and ⅓, and ¼ of ⅓ on	" "		
51½ "	" "	and ⅓, and ¼ of ⅓, and ⅙ of ¼ of ⅓ on	" "		

16	"	.....⅓, and ⅓ of ⅓	"	"	"	"	52	"	"	"	.....and ⅓, and ⅓ of ⅓ on	"	"	"	"
16½	"	.....⅓, and ¼ of ⅓, and ½ of ¼ of ⅓	"	"	"	"	52½	"	"	"	.....and ⅓, and ⅛ on	"	"	"	"
17	"	.....⅓, and ⅓ of ⅓, and ¼ of ⅓ of ⅓	"	"	"	"	53	"	"	"	...and ⅓, and ⅓ of ⅓, and ¼ of ⅓ of ⅓ on	"	"	"	"
17½	"	.....1-9, and ¼, and ½ of ¼	"	"	"	"	53½	"	"	"	.....and 1-9, and ¼, and ½ of ¼ on	"	"	"	"
18	"	.....½	"	"	"	"	54	"	"	"	.....and ¼ on	"	"	"	"
18½	"	.....⅓, and ½ of ⅓, and 1-12 of ½ of ⅓	"	"	"	"	54½	"	"	"	and ⅓, and ½ of ⅓, and 1-12 of ½ of ⅓ on	"	"	"	"
19	"	.....⅓, and ½ of ⅓, and ⅙ of ½ of ⅓	"	"	"	"	55	"	"	"	...and ⅓, and ½ of ⅓, and ⅙ of ½ of ⅓ on	"	"	"	"
19½	"	.....½, and 1-12 of ½	"	"	"	"	55½	"	"	"	.....and ⅓, and 1-12, and ⅛ on	"	"	"	"
20	"	.....½, and 1-9 of ½	"	"	"	"	56	"	"	"	.....and ½, and 1-9 of ½ on	"	"	"	"
20½	"	.....½, and 1-9 of ½, and ¼ of 1-9 of ½	"	"	"	"	56½	"	"	"	and ½, and 1-9 of ½, and ¼ of 1-9 of ½ on	"	"	"	"
21	"	.....½, and ⅙ of ½	"	"	"	"	57	"	"	"	.....½, and ⅙ of ¼ on	"	"	"	"
21½	"	.....½, and ⅙ of ½, and ⅙ of ⅙ of ½	"	"	"	"	57½	"	"	"	...and ½, and ⅙ of ½, and ⅙ of ⅙ of ½ on	"	"	"	"
22	"	.....½, and 1-9	"	"	"	"	58	"	"	"	.....and ⅛, and 1-9 on	"	"	"	"
22½	"	.....½, and ¼ of ½	"	"	"	"	58½	"	"	"	....and ½, and ⅛ on	"	"	"	"
23	"	.....½, and ¼ of ½, and 1-9 of ¼ of ½	"	"	"	"	59	"	"	"	.....and ⅛, and 1-9, and ¼ of 1-9 on	"	"	"	"
23½	"	.....⅓, and 1-9, and ⅙, and ¼ of ⅙	"	"	"	"	59½	"	"	"	and ⅓, ⅛ of ⅓, and ⅓ of ⅓, and ⅛ of ⅛ on	"	"	"	"
		or, lineal yards, less ⅓ and ½ of 1-12 of ⅓.					60	"	"	"	.....and ⅛, and ⅙ of ⅓ on	"	"	"	"
24	"	Lineal yards ⅓ off.					60½	"	"	"	and ½, and ⅓ of ½, and 1-12 of ⅓ of ⅓ on	"	"	"	"
24½	"	.....½, and ⅓ of ½, and 1-12 of ⅓ of ½	"	"	"	"	61	"	"	"	...and ⅛, and ⅛ of ½, and ⅙ of ⅓ of ⅓ on	"	"	"	"
25	"	.....⅛, and ⅛ of ½, and ⅙ of ⅓ of ¼	"	"	"	"	61½	"	"	"	...and ⅛, and ⅓ of ½, and ¼ of ⅓ of ⅓ on	"	"	"	"
25½	"	.....½, and ⅓ of ½, and ¼ of ⅓ of ½	"	"	"	"	62	"	"	"	...and ⅛, and ⅓ of ½, and ⅓ of ⅓ of ⅓ on	"	"	"	"
		or, lineal yards ⅙ and ⅛ off.					62½	"	"	"	.....and ½, and ⅛, and 1-9 on	"	"	"	"
26	"	.....½, and ⅓ of ½, and ⅓ of ⅓ of ½	"	"	"	"	63	"	"	"	.....and ½, and ¼ on	"	"	"	"
26½	"	.....⅖, and ⅙ of ⅓, and ¼ of ⅙ of ⅓	"	"	"	"	63½	"	"	"	...and ⅖, and ¼ of ⅓, and ⅙ of ¼ of ⅓ on	"	"	"	"
27	"	.....½ and ¼	"	"	"	"	64	"	"	"	.....and ½, and ⅙, and 1-9 on	"	"	"	"
27½	"	.....⅖, and ¼ of ⅓, and ⅙ of ¼ of ⅓	"	"	"	"	64½	"	"	"	...and ½, and ⅓ of ½, and ⅙ of ⅓ of ⅓ on	"	"	"	"
28	"	.....½, and ½ of ½, and 1-9 of ½ of ½	"	"	"	"	65	"	"	"	.....and ½, and ⅓ of ⅓, and 1-9 of ⅓ on	"	"	"	"
28½	"	.....½, and ½ of ½, and ⅙ of ½ of ½	"	"	"	"					or ⅙, and ⅙ of ⅙ off, and remainder added to original.				
29	"	.....⅙, and ⅙ of ⅙ off	"	"	"	"	65½	"	⅙, and 1-12 of ⅙ off,			"	"	"	
29½	"	.....⅙, and 1-12 of ⅙ off	"	"	"	"	66	"	⅙ off,			"	"	"	
30	"	.....⅙ off	"	"	"	"	66½	"	⅙ off, and 1-12 of ⅙ on,			"	"	"	
30½	"	.....⅙ off, and 1-12 of ⅙ on	"	"	"	"	67	"	1-9, and ¼ of 1-9 off,			"	"	"	
31	"	.....1-9, and ¼ of 1-9 off	"	"	"	"	67½	"	⅛ off,			"	"	"	
31½	"	.....⅛ off	"	"	"	"	68	"	1-9 off,			"	"	"	
32	"	.....1-9 off	"	"	"	"	68½	"	1-12, and ⅙ of 1-12 off,			"	"	"	
32½	"	.....1-12, and ⅙ of 1-12 off	"	"	"	"	69	"	1-12 off,			"	"	"	
33	"	.....1-12 off	"	"	"	"	69½	"	½ of 1-9, and ⅓ of 1-9 off,			"	"	"	
33½	"	.....¾, and ⅙, and 1-12 of ⅙	"	"	"	"	70	"	½ of 1-9 off,			"	"	"	
34	"	.....½ of 1-9 off	"	"	"	"	70½	"	⅓ of ⅛ off,			"	"	"	
34½	"	.....⅓ of ⅛ off	"	"	"	"	71	"	¼ of 1-9 off,			"	"	"	
35	"	.....¼ of 1-9 off	"	"	"	"	71½	"	⅛ of 1-9 off,			"	"	"	
35½	"	.....⅛ of 1-9 off	"	"	"	"	72	"	Twice the number of lineal yards.						

See Examples, on page 27.

TABLE

REDUCING LINEAL YARDS, FROM ½ INCH TO 72 INCHES WIDE, TO SQUARE YARDS.

Width in Inches.	LINEAL YARDS.															
	1	2	3	4	5	6	7	8	9	10	20	30	40	50	100	1000
	SQUARE YARDS.															
½	.0138+	.03	.04	.06	.07	.08	.10	.11	.12	.14	.28	.42	.56	.69	1.39	13.89
1	.0277+	.06	.08	.11	.14	.17	.19	.22	.25	.28	.56	.83	1.11	1.39	2.78	27.78
2	.0555+	.11	.17	.22	.28	.33	.39	.44	.50	.56	1.11	1.67	2.22	2.78	5.56	55.56
3	.0833+	.17	.25	.33	.42	.50	.58	.67	.75	.83	1.67	2.50	3.33	4.17	8.33	83.33
4	.1111+	.22	.33	.44	.56	.67	.78	.89	1.00	1.11	2.22	3.33	4.44	5.56	11.11	111.11
5	.1388+	.28	.42	.56	.69	.83	.97	1.11	1.25	1.39	2.78	4.17	5.56	6.94	13.89	138.89
6	.1666+	.33	.50	.67	.83	1.00	1.17	1.33	1.50	1.67	3.33	5.00	6.67	8.33	16.67	166.67
7	.1944+	.39	.58	.78	.97	1.17	1.36	1.56	1.75	1.94	3.89	5.83	7.78	9.72	19.44	194.44
8	.2222+	.44	.67	.89	1.11	1.33	1.56	1.78	2.00	2.22	4.44	6.67	8.89	11.11	22.22	222.22
9	.2500	.50	.75	1.00	1.25	1.50	1.75	2.00	2.25	2.50	5.00	7.50	10.00	12.50	25.00	250.00
10	.2777+	.56	.83	1.11	1.39	1.67	1.94	2.22	2.50	2.78	5.56	8.33	11.11	13.89	27.78	277.78
11	.3055+	.61	.92	1.22	1.53	1.83	2.14	2.44	2.75	3.06	6.11	9.17	12.22	15.28	30.56	305.56
12	.3333+	.67	1.00	1.33	1.67	2.00	2.33	2.67	3.00	3.33	6.67	10.00	13.33	16.67	33.33	333.33
13	.3611+	.72	1.08	1.44	1.81	2.17	2.53	2.89	3.25	3.61	7.22	10.83	14.44	18.06	36.11	361.11
14	.3888+	.78	1.17	1.56	1.94	2.33	2.72	3.11	3.50	3.89	7.78	11.67	15.56	19.44	38.89	388.89
15	.4166+	.83	1.25	1.67	2.08	2.50	2.92	3.33	3.75	4.17	8.33	12.50	16.67	20.83	41.67	416.67
16	.4444+	.89	1.33	1.78	2.22	2.67	3.11	3.56	4.00	4.44	8.89	13.33	17.78	22.22	44.44	444.44
17	.4722+	.94	1.42	1.89	2.36	2.83	3 31	3.78	4.25	4.72	9.44	14.17	18.89	23.61	47.22	472.22
18	.5000	1.00	1.50	2.00	2.50	3.00	3 50	4.00	4.50	5.00	10.00	15.00	20.00	25.00	50.00	500.00
19	.5277+	1.06	1.58	2.11	2.64	3.17	3 69	4.22	4.75	5.28	10.56	15 83	21.11	26.39	52.78	527.78
20	.5555+	1.11	1.67	2.22	2.78	3.33	3.89	4.44	5 00	5.56	11.11	16.67	22 22	27.78	55.56	555.56
21	.5833+	1.17	1.75	2.33	2.92	3.50	4.08	4.67	5.25	5.83	11.67	17.50	23.33	29.17	58.33	583.33
22	.6111+	1.22	1.83	2.44	3.06	3.67	4.28	4.89	5.50	6.11	12.22	18.33	24.44	30.56	61.11	611.11
23	.6388+	1.28	1.92	2.56	3.19	3.83	4.47	5.11	5.75	6.39	12.78	19.17	25.56	31.94	63.89	638.89
24	.6666+	1.33	2.00	2.67	3.33	4.00	4.67	5.33	6.00	6.67	13.33	20.00	26.67	33.33	66.67	666.67
25	.6944+	1.39	2.08	2.78	3.47	4.17	4.86	5.56	6.25	6.94	13 89	20.83	27.78	34.72	69.44	694.44
26	.7222+	1.44	2.17	2.89	3.61	4.33	5.06	5.78	6.50	7.22	14.44	21.67	28.89	36.11	72.22	722.22

27	.7500	1.50	2.25	3.00	3.75	4.50	5.25	6.00	6.75	7.50	15.00	22.50	30.00	37.50	75.00	750.00
28	.7777+	1.56	2.33	3.11	3.89	4.67	5.44	6.22	7.00	7.78	15.56	23.33	31.11	38.89	77.78	777.78
29	.8055+	1.61	2.42	3.22	4.03	4.83	5.64	6.44	7.25	8.06	16.11	24.17	32.22	40.28	80.56	805.56
30	.8333+	1.67	2.50	3.33	4.17	5.00	5.83	6.67	7.50	8.33	16.67	25.00	33.33	41.67	83.33	833.33
31	.8611+	1.72	2.58	3.44	4.31	5.17	6.03	6.89	7.75	8.61	17.22	25.83	34.44	43.06	86.11	861.11
32	.8888+	1.78	2.67	3.56	4.44	5.33	6.22	7.11	8.00	8.89	17.78	26.67	35 56	44.44	88.89	888.89
33	.9166+	1.83	2.75	3.67	4.58	5.50	6.42	7.33	8.25	9.17	18.33	27 50	36.67	45.83	91.67	916.67
34	.9444+	1.89	2.83	3.78	4.72	5.67	6.61	7.56	8.50	9.44	18.89	28.33	37.78	47.22	94.44	944.44
35	.9722+	1.94	2.92	3.89	4.86	5.83	6.81	7.78	8.75	9.72	19.44	29.17	38.89	48.61	97.22	972 22
36	1.0000	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	20.00	30.00	40.00	50.00	100.00	1000.00
37	1.0277+	2.05	3.08	4.11	5.14	6.17	7.19	8.22	9.25	10.28	20.56	30.83	41.11	51.39	102.78	1027.78
38	1.0555+	2.11	3.17	4.22	5.28	6.33	7.39	8.44	9 50	10.56	21.11	31.67	42 22	52.78	105.56	1055.56
39	1.0833+	2.17	3.25	4.33	5.42	6.50	7.58	8 67	9.75	10.83	21.67	32.50	43.33	54.17	108.33	1083.33
40	1.1111+	2.22	3.33	4.44	5.56	6.67	7.78	8.89	10.00	11.11	22.22	33.33	44.44	55.56	111.11	1111.11
41	1.1388+	2.28	3.42	4.56	5.69	6.83	7.97	9.11	10.25	11.39	22.78	34 17	45.56	56.94	113.89	1138.89
42	1.1666+	2.33	3.50	4.67	5.83	7.00	8.17	9.33	10.50	11.67	23.33	35.00	46.67	58.33	116.67	1166.67
43	1.1944+	2.39	3.58	4.78	5.97	7.17	8.36	9.56	10.75	11.94	23.89	35.83	47.78	59.72	119.44	1194.44
44	1.2222+	2.44	3.67	4.89	6.11	7.33	8.56	9.78	11.00	12.22	24.44	36.67	48.89	61.11	122.22	1222.22
45	1.2500	2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	25.00	37.50	50.00	62.50	125.00	1250.00
46	1.2777+	2.56	3.83	5.11	6.39	7.67	8.94	10.22	11.50	12.78	25.56	38.33	51.11	63.89	127.78	1277.78
47	1.3055+	2.61	3.92	5.22	6.53	7.83	9.14	10.44	11.75	13.06	26.11	39.17	52.22	65.28	130.56	1305.56
48	1.3333+	2.67	4.00	5.33	6.67	8.00	9.33	10 67	12.00	13.33	26.67	40.00	53.33	66.67	133.33	1333.33
49	1.3611+	2.72	4.08	5.44	6.81	8.17	9.53	10.89	12.25	13.61	27.22	40.83	54.44	68.06	136.11	1361.11
50	1.3888+	2.78	4.17	5.56	6.94	8.33	9.72	11.11	12.50	13.89	27.78	41.67	55.56	69.44	138 89	1388.89
51	1.4166+	2.83	4.25	5.67	7.08	8.50	9.92	11.33	12.75	14 17	28.33	42.50	56.67	70.83	141.67	1416.67
52	1.4444+	2.89	4.33	5.78	7.22	8.67	10.11	11.56	13 00	14.44	28 89	43.33	57.78	72.22	144.44	1444.44
53	1.4722+	2.94	4.42	5.89	7.36	8.83	10.31	11.78	13.25	14.72	29.44	44.17	58.89	73.61	147.22	1472.22
54	1.5000	3.00	4.50	6.00	7.50	9.00	10.50	12.00	13.50	15.00	30.00	45.00	60.00	75.00	150.00	1500.00
55	1.5277+	3.06	4 58	6.11	7.64	9.17	10.69	12.22	13.75	15.28	30.56	45.83	61.11	76.39	152.78	1527.78
56	1.5555+	3.11	4.67	6.22	7.78	9.33	10.89	12.44	14.00	15.56	31.11	46.67	62.22	77.78	155.56	1555.56
57	1.5833+	3.17	4.75	6.33	7.92	9.50	11.08	12.67	14.25	15.83	31.67	47.50	63.33	79.17	158.33	1583.33
58	1.6111+	3.22	4.83	6.44	8.06	9.67	11.28	12.89	14.50	16.11	32.22	48.33	64.44	80.56	161.11	1611.11
59	1.6388+	3.28	4.92	6.56	8.19	9 83	11.47	13.11	14.75	16.39	32.77	49.17	65.56	81.94	163.89	1638.89
60	1.6666+	3.33	5.00	6.67	8.33	10.00	11.67	13.33	15.00	16.67	33.33	50.00	66.67	83.33	166.67	1666.67
61	1.6944+	3.39	5.08	6.78	8.47	10.17	11.86	13.56	15.25	16.94	33.89	50.83	67.78	84.72	169.44	1694.44
62	1.7222+	3.44	5.17	6.89	8.61	10.33	12.06	13.78	15.50	17.22	34.44	51.67	68.89	86.11	172.22	1722.22
63	1.7500	3.50	5.25	7.00	8.75	10.50	12.25	14.00	15 75	17.50	35.00	52.50	70.00	87.50	175.00	1750.00
64	1.7777+	3 56	5 33	7.11	8.89	10.67	12.44	14.22	16.00	17.78	35.55	53.33	71.11	88.89	177.78	1777.78
65	1.8055+	3.61	5.42	7.22	9.03	10.83	12.64	14.44	16.25	18 06	36.11	54.17	72.22	90.28	180.56	1805.56
66	1.8333+	3.67	5.50	7.33	9.17	11.00	12.83	14.67	16.50	18.33	36.67	55.00	73.33	91.67	183.33	1833.33
67	1.8611+	3.72	5.58	7.44	9.31	11.17	13.03	14.89	16.75	18.61	37.22	55.83	74.44	93.06	186.11	1861.11
68	1.8888+	3.78	5.67	7.56	9.44	11.33	13.22	15.11	17.00	18.89	37.78	56.67	75.56	94.44	188.89	1888 89
69	1.9166+	3.83	5.75	7.67	9.58	11.50	13.42	15.33	17.25	19.17	38.33	57.50	76.67	95 83	191.67	1916.67
70	1.9444+	3.89	5.83	7.78	9.72	11.67	13.61	15.56	17.50	19.44	38.89	58 33	77.78	97.22	194.44	1944 44
71	1.9722+	3.94	5.92	7.89	9.86	11.83	13.81	15.78	17.75	19.72	39.44	59.17	78.89	98.61	197.22	1972.22
72	2.0000	4.00	6.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	40.00	60.00	80.00	100.00	200.00	2000 00

LINEAL METRES,

FROM ½ INCH TO 72 INCHES WIDE, REDUCED TO SQUARE YARDS.

Lineal Metre = 39.37 Lineal Inches; Centimetre = .3937 of a Lineal Inch, according to the Act of July 28th, 1866. 2.54 Centimetres=almost 1 inch; the exact equivalent being .999998 of an inch.

Width in Inches.	Equivalent Lineal Centimetres.	LINEAL METRES.																			
		1	2	3	4	5	6	7	8	9	10	20	30	40	50	60	70	80	90	100	1000
		SQUARE YARDS.																			
½	1.27	.0151+	.03	.05	.06	.08	.09	.11	.12	.14	.15	.30	.46	.61	.76	.91	1.06	1.22	1.37	1.52	15.19
1	2.54	.0303+	.06	.09	.12	.15	.18	.21	.24	.27	.30	.61	.91	1.22	1.52	1.82	2.13	2.43	2.73	3.04	30.38
2	5.08	.0607+	.12	.18	.24	.30	.36	.43	.49	.55	.61	1.22	1.82	2.43	3.04	3.65	4.25	4.86	5.47	6.08	60.76
3	7.62	.0911+	.18	.27	.36	.46	.55	.64	.73	.82	.91	1.82	2.73	3.65	4.56	5.47	6.38	7.29	8.2	9.11	91.14
4	10.16	.1215+	.24	.36	.49	.61	.73	.85	.97	1.09	1.22	2.43	3.65	4.86	6.08	7.29	8.51	9.72	10.94	12.15	121.52
5	12.7	.1518+	.30	.46	.61	.76	.91	1.06	1.22	1.37	1.52	3.04	4.56	6.08	7.59	9.11	10.63	12.15	13.67	15.19	151.89
6	15.24	.1822+	.36	.55	.73	.91	1.09	1.28	1.46	1.64	1.82	3.65	5.47	7.29	9.11	10.94	12.76	14.58	16.4	18.23	182.27
7	17.78	.2126+	.43	.64	.85	1.06	1.28	1.49	1.7	1.91	2.13	4.25	6.38	8.51	10.63	12.76	14.89	17 01	19.14	21.27	212.65
8	20.32	.2430+	.49	.73	.97	1.21	1.46	1.7	1.94	2 19	2.43	4.86	7.29	9.72	12.15	14.58	17.01	19.44	21.87	24.3	243.03
9	22.86	.2734+	.55	.82	1.09	1.37	1.64	1.91	2.19	2.46	2.73	5.47	8.2	10.94	13.67	16.4	19.14	21.87	24.61	27.34	273.41
10	25.4	.3037+	.61	.91	1.22	1.52	1.82	2.13	2.43	2.73	3.04	6.08	9.11	12.15	15.19	18.23	21.27	24.3	27.34	30.38	303.79
11	27.94	.3341+	.67	1.	1.34	1.67	2.01	2.34	2.67	3.01	3.34	6.68	10.03	13.37	16.71	20.05	23.39	26.73	30.08	33.42	334.17
12	30.48	.3645+	.73	1.09	1.46	1.82	2.19	2.55	2.92	3.28	3.65	7.29	10.94	14.58	18.23	21.87	25.52	29.16	32.81	36.45	364.55
13	33.02	.3949+	.79	1.18	1.58	1.97	2.37	2.76	3.16	3.55	3.95	7.9	11.85	15.8	19.75	23 7	27.64	31.59	35.54	39.49	394.93
14	35.56	.4253+	.85	1.28	1.7	2.13	2.55	2.98	3.4	3.83	4.25	8.51	12.76	17.01	21.27	25.52	29.77	34.02	38.28	42.53	425.3
15	38.1	.4556+	.91	1.37	1.82	2.28	2.73	3.19	3.65	4.1	4.56	9.11	13.67	18.23	22.78	27.34	31.9	36.45	41.01	45.57	455.68
16	40.64	.4860+	.97	1.46	1.94	2.43	2.92	3.4	3.89	4.37	4.86	9.72	14.58	19.44	24.3	29.16	34.02	38.88	43.75	48.61	486.06
17	43.18	.5164+	1.03	1.55	2.07	2.58	3.1	3.62	4.13	4.65	5.16	10.33	15.49	20.66	25.82	30.99	36.15	41.32	46.48	51.64	516.44
18	45.72	.5468+	1.09	1.64	2.19	2.73	3.28	3.83	4.37	4.92	5.47	10.94	16.4	21.87	27.34	32.81	38.28	43.75	49.21	54.68	546.82
19	48.26	.5771+	1.15	1.73	2.31	2.89	3.46	4.04	4.62	5.19	5.77	11.54	17.32	23.09	28.86	34.63	40.4	46.18	51.95	57.72	577.2
20	50.8	.6075+	1.22	1.82	2.43	3.04	3.65	4.25	4.86	5.47	6.08	12.15	18.23	24.3	30.38	36.45	42.53	48.61	54.68	60.76	607.58
21	53.34	.6379+	1.28	1.91	2.55	3.19	3.83	4.47	5.1	5.74	6.38	12.76	19.14	25.52	31.9	38.28	44.66	51.04	57.42	63.8	637.96
22	55.88	.6683+	1.34	2.01	2.67	3.34	4.01	4.68	5.35	6.02	6.68	13.37	20.05	26 73	33.42	40.1	46.78	53.47	60.15	66.83	668.34
23	58.42	.6987+	1.4	2.1	2.79	3.49	4.19	4.89	5.59	6.29	6.99	13.97	20.96	27.95	34.94	41.92	48.91	55.9	62.88	69.87	698.71
24	60.96	.7290+	1.46	2.19	2.92	3.65	4.37	5.1	5.83	6.56	7.29	14.58	21.87	29.16	36.45	43.75	51.04	58.33	65.62	72.91	729.09
25	63.5	.7594+	1.52	2.28	3.04	3.8	4.56	5.32	6.08	6.84	7.59	15.19	22.78	30.38	37.97	45.57	53.16	60.76	68.35	75.95	759.47
26	66.04	.7898+	1.58	2.37	3.16	3.95	4.74	5.53	6.32	7.11	7.9	15.8	23.7	31.59	39.49	47.39	55.29	63.19	71.09	78.99	789.85
27	68.58	.8202+	1.64	2.46	3.28	4.1	4.92	5.74	6.56	7.38	8.2	16.4	24.61	32.81	41.01	49.21	57.42	65.62	73 82	82.02	820.23

28	71.12	.8506+	1.7	2.55	3.4	4.25	5.1	5.95	6.8	7.66	8.51	17.01	25.52	34.02	42.53	51.04	59.54	68.05	76.55	85.06	856.7
29	73.66	.8809+	1.76	2.64	3.52	4.4	5.29	6.17	7.05	7.93	8.81	17.62	26.43	35.24	44.05	52.86	61.67	70.48	79.29	88.1	880.9
30	76.2	.9113+	1.82	2.73	3.65	4.56	5.47	6.38	7.29	8.2	9.11	18.23	27.34	36.45	45.57	54.68	63.8	72.91	82.02	91.14	911.37
31	78.74	.9417+	1.88	2.83	3.77	4.71	5.65	6.59	7.53	8.48	9.42	18.83	28.25	37.67	47.09	56.5	65.92	75.34	84.76	94.17	941.75
32	81.28	.9721+	1.94	2.92	3.89	4.86	5.83	6.8	7.78	8.75	9.72	19.44	29.16	38.88	48.61	58.33	68.05	77.77	87.49	97.21	972.12
33	83.82	1.0025+	2.01	3.01	4.01	5.01	6.02	7.02	8.02	9.02	10.03	20.05	30.08	40.1	50.13	60.15	70.18	80.2	90.23	100.25	1002.5
34	86.36	1.0328+	2.07	3.1	4.13	5.16	6.2	7.23	8.26	9.3	10.33	20.66	30.99	41.32	51.64	61.97	72.3	82.63	92.96	103.29	1032.88
35	88.9	1.0632+	2.13	3.19	4.25	5.32	6.38	7.44	8.51	9 57	10.63	21.27	31.9	42.53	53.16	63.8	74.43	85.06	95.69	106 33	1063.26
36	91.44	1.0936+	2.19	3.28	4.37	5.47	6.56	7.66	8.75	9.84	10.94	21.87	32.81	43.75	54.68	65.62	76.55	87.49	98.43	109.36	1093.64
37	93.98	1.1240+	2.25	3.37	4.5	5.62	6.74	7.87	9.	10.12	11.24	22.48	33.72	44.96	56.2	67.44	78.68	89.92	101.16	112.4	1124.02
38	96.52	1.1543+	2 31	3.46	4.62	5.77	6.93	8.08	9.24	10.39	11.54	23.09	34.63	46.18	57.72	69.26	80.81	92.35	103.9	115.44	1154.4
39	99.06	1.1847+	2.37	3.55	4.74	5.92	7.11	8.29	9.48	10.66	11.85	23.7	35.54	47.39	59.24	71.09	82.93	94.78	106.63	118.48	1184.78
40	101.6	1.2151+	2.43	3.65	4.86	6.08	7.29	8.51	9.72	10.94	12.15	24.3	36.45	48.61	60.76	72.91	85.06	97.21	109.36	121.52	1215.16
41	104.14	1.2455+	2.49	3.74	4.98	6.23	7.47	8.72	9.96	11.21	12.46	24.91	37 37	49.82	62.28	74.73	87.19	99.64	112.1	124.55	1245.53
42	106.68	1.2759+	2.55	3.83	5.1	6.38	7.66	8.93	10.21	11.48	12.76	25.52	38.28	51.04	63.8	76.55	89.31	102.07	114.83	127.59	1275.91
43	109.22	1.3062+	2.61	3.92	5.23	6.53	7.84	9.14	10.45	11.76	13.06	26.13	39.19	52.25	65.31	78.38	91.44	104.5	117 57	130.63	1306.29
44	111.76	1.3366+	2.67	4.01	5.35	6.68	8.02	9.36	10.69	12.03	13.37	26.73	40.1	53.47	66.83	80.2	93.57	106.93	120.3	133.67	1336.67
45	114.3	1.3670+	2.73	4.1	5.47	6.84	8.2	9.57	10.94	12.3	13.67	27.34	41.01	54.68	68.35	82.02	95.69	109.36	123.03	136.71	1367.05
46	116.84	1.3974+	2.79	4.19	5.59.	6.99	8.38	9.78	11.18	12.58	13.97	27.95	41.92	55.9	69.87	83.85	97.82	111.79	125.77	139.74	1397.43
47	119.38	1.4278+	2.86	4.28	5.71	7.14	8.57	10.	11.42	12.85	14.28	28.56	42.83	57.11	71.39	85.67	99.95	114.22	128.5	142.78	1427.81
48	121.92	1.4581+	2.92	4.37	5.83	7.29	8.75	10.21	11.67	13.12	14.58	29.16	43.75	58.33	72.91	87.49	102.07	116.65	131.24	145.82	1458.19
49	124.46	1.4885+	2.98	4.47	5.95	7.44	8.93	10.42	11.91	13.4	14.89	29.77	44.66	59.54	74.43	89.31	104.2	119 09	133.97	148.86	1488.57
50	127.	1.5189+	3.04	4.56	6.08	7.59	9.11	10.63	12.15	13.67	15.19	30.38	45.57	60 76	75.95	91.14	106.33	121.52	136.71	151.89	1518.94
51	129.54	1.5493+	3.1	4.65	6.2	7.75	9.3	10.85	12.39	13.94	15.49	30.99	46.48	61.97	77.47	92.96	108.45	123.95	139.44	154.93	1549.32
52	132.08	1.5797+	3.16	4.74	6.32	7.9	9.48	11.06	12.64	14.22	15.8	31.59	47.39	63.19	78.99	94.78	110.58	126.38	142.17	157.97	1579.7
53	134 62	1.6100+	3.22	4.83	6.44	8.05	9.66	11.27	12.88	14.49	16.1	32.2	48.3	64.4	80.5	96.6	112.71	128.81	144.91	161.	1610.08
54	137.16	1.6404+	3 28	4.92	6.56	8.2	9.84	11.48	13.12	14.76	16.4	32.81	49.21	65.62	82.02	98.43	114.83	131.24	147.64	164.05	1640.46
55	139.7	1.6708+	3.34	5.01	6 68	8.35	10.03	11.7	13.37	15.04	16.71	33.42	50.13	66.83	83.54	100.25	116.96	133.67	150.38	167.08	1670.84
56	142.24	1.7012+	3.4	5.1	6.8	8.51	10 21	11.91	13.61	15.31	17.01	34.02	51.04	68.05	85.06	102.07	119.09	136.1	153.11	170.12	1701.22
57	144.78	1.7315+	3.46	5.19	6.93	8.66	10.39	12.12	13.85	15.58	17.32	34.63	51.95	69.26	86.58	103.9	121.21	138.53	155.84	173.16	1731.6
58	147.32	1.7619+	3.52	5.29	7.05	8.81	10.57	12.33	14.1	15.86	17.62	35.24	52.86	70.48	88.1	105.72	123.34	140.96	158.58	176.2	1761.98
59	149.86	1.7923+	3.58	5.38	7.17	8.96	10.75	12.55	14.34	16.13	17.92	35.85	53.77	71.69	89.62	107.54	125.46	143.39	161.31	179.24	1792.35
60	152.4	1.8227+	3.65	5.47	7.29	9.11	10.94	12.76	14.58	16.4	18.23	36.45	54.68	72.91	91.14	109.36	127.59	145.82	164.05	182.27	1822.73
61	154.94	1.8531+	3.71	5.56	7.41	9.27	11.12	12.97	14.82	16.68	18.53	37.06	55.59	74.12	92.66	111.19	129.72	148.25	166.78	185.31	1853.11
62	157.48	1.8834+	3.77	5.65	7.53	9.42	11.3	13.18	15.07	16.95	18.83	37.67	56.5	75.34	94.17	113.	131.84	150.68	169.51	188 35	1883.49
63	160.02	1.9138+	3.83	5.74	7.66	9.57	11.48	13.4	15.31	17.22	19.14	38.28	57.42	76.55	95.69	114.83	133.97	153.11	172.25	191.39	1913.87
64	162.56	1.9442+	3.89	5.83	7.78	9.72	11.67	13.61	15.55	17.5	19.44	38.88	58.33	77.77	97.21	116.65	136.1	155.54	174.98	194.42	1944.25
65	165.1	1.9746+	3.95	5.92	7.9	9 87	11.85	13.82	15.8	17.77	19.75	39.49	59.24	78.99	98.73	118.48	138 22	157.97	177.72	197.46	1974.63
66	167.64	2.0050+	4.01	6.02	8.02	10.03	12.03	14.04	16.04	18.05	20.05	40.1	60.15	80.2	100.25	120.3	140.35	160.4	180.45	200.5	2005.
67	170.18	2.0353+	4.07	6.11	8.14	10.18	12.21	14.25	16.28	18.32	20.35	40.71	61.06	81.42	101.77	122.12	142.48	162.83	183.19	203.54	2035.39
68	172.72	2.0657+	4.13	6.2	8.26	10.33	12.39	14.46	16.53	18.59	20.66	41.32	61.97	82.63	103.29	123.95	144.6	165.26	185.92	206.58	2065.76
69	175.26	2.0961+	4.19	6.29	8.38	10.48	12.58	14.67	16.77	18.87	20.96	41.92	62.88	83.85	104.81	125.77	146.73	167.69	188.65	209.61	2096.14
70	177.8	2.1265+	4.25	6.38	8.51	10.63	12.76	14.89	17.01	19.14	21.27	42.53	63 8	85.06	106.33	127.59	148.86	170.12	191.39	212.65	2126.52
71	180.34	2.1569+	4.31	6.47	8.63	10.78	12.94	15.1	17.26	19.41	21.57	43.14	64.71	86.28	107.85	129.41	150.98	172.55	194.12	215.69	2156.9
72	182.88	2.1872+	4.37	6.56	8.75	10.94	13.12	15.31	17 5	19.69	21.87	43.75	65.62	87.49	109.36	131.24	153.11	174.98	196.86	218.73	2187.28

LINEAL METRES (WIDTH IN CENTIMETRES) REDUCED TO SQUARE YARDS.

Lineal Metre = 39.37 Lineal Inches, and Centimetre = .3937 of a Lineal Inch, according to the Act of July 28th, 1866. 2.54 Centimetres = almost 1 Lineal Inch. See preceding table.

Width in Centimetres.	Equivalent Lineal Inches.	LINEAL METRES. SQUARE YARDS.																			
		1.	2	3	4	5	6	7	8	9	10	20	30	40	50	60	70	80	90	100	1000
1	.3937	.0119+	.024	.04	.05	.06	.07	.08	.10	.11	.12	.24	.36	.48	.60	.72	.84	.96	1.08	1.20	11.96
2	.7874	.0239+	.048	.07	.10	.12	.14	.17	.19	.22	.24	.48	.72	.96	1.2	1.44	1.67	1.91	2.15	2.39	23.92
3	1.1811	.0358+	.072	.11	.14	.18	.22	.25	.29	.32	.36	.72	1.08	1.44	1.79	2.15	2.51	2.87	3.23	3.59	35.88
4	1.5748	.0478+	.096	.14	.19	.24	.29	.33	.38	.43	.48	.96	1.44	1.91	2.39	2.87	3.35	3.83	4.31	4.78	47.84
5	1.9685	.0597+	.120	.18	.24	.30	.36	.42	.48	.54	.60	1.2	1.79	2.39	2.99	3.59	4.19	4 78	5.38	5.98	59.8
6	2.3622	.0717+	.144	.22	.29	.36	.43	.50	.57	.65	.72	1.44	2.15	2.87	3.59	4.31	5.02	5.74	6.46	7.18	71.76
7	2.7559	.0837+	.167	.25	.33	.42	.50	.59	.67	.75	.84	1.67	2.51	3.35	4.19	5.02	5.86	6.7	7.53	8.37	83.72
8	3.1496	.0956+	.191	.29	.38	.48	.57	.67	.77	.86	.96	1.91	2.87	3.83	4 78	5.74	6.7	7.65	8.61	9.57	95.68
9	3.5433	.1076+	.215	.32	.43	.54	.65	.75	.86	.97	1.08	2.15	3.23	4.31	5.38	6.46	7.53	8.61	9.69	10.76	107.64
10	3.937	.1195+	.24	.36	.48	.60	.72	.84	.96	1.08	1.2	2.39	3.59	4.78	5.98	7.18	8.37	9.57	10.76	11.96	119.6
11	4.3307	.1315+	.26	.39	.53	.66	.79	.92	1.05	1.18	1.32	2.63	3.95	5.26	6.58	7.89	9.21	10.52	11.84	13.15	131.56
12	4.7244	.1435+	.29	.43	.57	.72	.86	1.	1.15	1.29	1.44	2.87	4.31	5.74	7.18	8.61	10.05	11.48	12.92	14.35	143.52
13	5.1181	.1554+	.31	.47	.62	.78	.93	1.09	1.24	1.4	1.55	3.11	4.66	6.22	7.77	9.33	10.88	12.44	13.99	15.55	155.48
14	5.5118	.1674+	.33	.50	.67	.84	1.	1.17	1.34	1.51	1.67	3.35	5.02	6.7	8.37	10.05	11.72	13.4	15.07	16.74	167.44
15	5.9055	.1793+	.36	.54	.72	.90	1.08	1.26	1.44	1.61	1.79	3.59	5.38	7.18	8.97	10.76	12.56	14.35	16.15	17.94	179.4
16	6.2992	.1913+	.38	.57	.77	.96	1.15	1.34	1.53	1.72	1.91	3.83	5.74	7.65	9.57	11.48	13.4	15.31	17.22	19.14	191.36
17	6.6929	.2033+	.41	.61	.81	1.02	1.22	1.42	1.63	1.83	2.03	4.07	6.1	8.13	10.17	12 2	14.23	16.27	18.3	20.33	203.32
18	7.0866	.2152+	.43	.65	.86	1.08	1.29	1.51	1.72	1.94	2.15	4.31	6 46	8.61	10.76	12.92	15.07	17.22	19.37	21.53	215.28
19	7.4803	.2272+	.45	.68	.91	1.14	1.36	1.59	1.82	2.05	2.27	4.54	6.82	9.09	11.36	13.63	15.91	18.18	20.45	22.72	227.24
20	7.874	.2391+	.48	.72	.96	1.2	1.44	1.67	1.91	2.15	2.39	4.78	7.18	9.57	11.96	14.35	16.74	19.14	21.53	23.92	239.2
30	11.811	.3587+	.72	1.08	1.44	1.79	2.15	2.51	2.87	3.23	2.59	7.18	10.08	14.35	17.94	21.53	25.12	28.7	32.29	35.88	358.8
40	15.748	.4783+	.96	1.44	1.91	2.39	2.87	3.35	3.83	4.31	4.78	9.57	14.35	19.14	23.92	28.7	33.49	38.27	43.06	47.84	478.39
50	19.685	.5979+	1.2	1.79	2.39	2.99	3.59	4.19	4.78	5.38	5.98	11.96	17.94	23.92	29.9	35.88	41.86	47.84	53.82	59.8	598.
51	20.0787	.6099+	1.22	1.83	2.44	3.05	3.66	4.27	4.88	5.49	6.1	12.2	18.3	24.4	30.5	36.6	42.7	48.8	54.9	61.	609.95
52	20.4724	.6219+	1.24	1.87	2.49	3.11	3.73	4.35	4.98	5.6	6.22	12.44	18.66	24.88	31.1	37.31	43 53	49.75	55.97	62.19	621.91
53	20.8661	.6338+	1.27	1.9	2.54	3.17	3.8	4.44	5.07	5.7	6.34	12.68	19 02	25.35	31.69	38.03	44.37	50.71	57.05	63.39	633.87
54	21.2598	.6458+	1.29	1.94	2.58	3.23	3.87	4.52	5.17	5.8	6.46	12.92	19.37	25.83	32 29	38.75	45.21	51.67	58.12	64.58	645.83
55	21.6535	.6577+	1.32	1.97	2.63	3.29	3.95	4.6	5.26	5.92	6.58	13.16	19.73	26.31	32 89	39.47	46.05	52.62	59.2	65.78	657.79
56	22.0472	.6697+	1.34	2.01	2 68	3 35	4.02	4.69	5.36	6 03	6.7	13.4	20.09	26.79	33.49	40.19	46.88	53.58	60.28	66 98	669.75
57	22.4409	.6817+	1.36	2.05	2.73	3.41	4.09	4.77	5.45	6.14	6.82	13.63	20.45	27.27	34.09	40.9	47.72	54.54	61.35	68.17	681.71

58	22.8346	.6936+	1.39	2.08	2.77	3.47	4.16	4.86	5.55	6.24	6.94	13.87	20.81	27.75	34.68	41.62	48.56	55.49	62.43	69.37	693.67
59	23.2283	.7056+	1.41	2.12	2.82	3.53	4.23	4.94	5.65	6.35	7.06	14.11	21.17	28.23	35.28	42.34	49.39	56.45	63.51	70.56	705.63
60	23.622	.7175+	1.44	2.15	2.87	3.59	4.31	5.02	5.74	6.46	7.18	14.35	21.53	28.7	35.88	43.06	50.23	57.41	64.58	71.76	717.59
61	24.0157	.7295+	1.46	2.19	2.92	3.65	4.38	5.11	5.84	6.57	7.3	14.59	21.89	29.18	36.48	43.77	51.07	58.36	65.66	72.96	729.55
62	24.4094	.7415+	1.48	2.22	2.97	3.71	4.45	5.19	5.93	6.67	7.42	14.83	22.25	29.66	37.08	44.49	51.91	59.32	66.74	74.15	741.51
63	24.8031	.7534+	1.51	2.26	3.01	3.77	4.52	5.27	6.03	6.78	7.53	15.07	22.6	30.14	37.67	45.21	52.74	60.28	67.81	75.35	753.47
64	25.1968	.7654+	1.53	2.3	3.06	3.83	4.59	5.36	6.12	6.89	7.65	15.31	22.96	30.62	38.27	45.93	53.58	61.23	68.89	76.54	765.43
65	25.5905	.7773+	1.55	2.33	3.11	3.89	4.66	5.44	6.22	7.	7.77	15.55	23.32	31.1	38.87	46.64	54.42	62.19	69.97	77.74	777.39
66	25.9842	.7893+	1.58	2.37	3.16	3.95	4.74	5.53	6.31	7.1	7.89	15.79	23.68	31.57	39.47	47.36	55.25	63.15	71.04	78.94	789.35
67	26.3779	.8013+	1.6	2.4	3.21	4.01	4.81	5.61	6.41	7.21	8.01	16.03	24.04	32.05	40.07	48.08	56.09	64.1	72.12	80.13	801.31
68	26.7716	.8132+	1.63	2.44	3.25	4.06	4.88	5.69	6.51	7.32	8.13	16.27	24.4	32.53	40.66	48.8	56.93	65.06	73.19	81.33	813.27
69	27.1653	.8252+	1.65	2.48	3.3	4.13	4.95	5.78	6.6	7.43	8.25	16.5	24.76	33.01	41.26	49.51	57.77	66.02	74.27	82.52	825.23
70	27.559	.8371+	1.67	2.51	3.35	4.19	5.02	5.86	6.7	7.53	8.37	16.74	25.12	33.49	41.86	50.23	58.6	66.98	75.35	83.72	837.19
71	27.9527	.8491+	1.7	2.55	3.4	4.25	5.09	5.94	6.79	7.64	8.49	16.98	25.47	33.97	42.46	50.95	59.44	67.93	76.42	84.91	849.15
72	28.3464	.8611+	1.72	2.58	3.44	4.31	5.17	6.03	6.89	7.75	8.61	17.22	25.83	34.44	43.06	51.67	60.28	68.89	77.5	86.11	861.11
73	28.7401	.8730+	1.75	2.62	3.49	4.37	5.24	6.11	6.98	7.86	8.73	17.46	26.19	34.92	43 65	52.38	61.11	69.85	78.58	87.31	873.07
74	29.1338	.8850+	1.77	2.66	3.54	4.43	5.31	6.2	7.08	7.97	8.85	17.7	26.55	35.4	44.25	53.1	61.95	70.8	79.65	88.5	885.03
75	29.5275	.8969+	1.79	2.69	3.59	4.48	5.38	6.28	7.18	8.07	8.97	17.94	26.91	35.88	44.85	53.82	62.79	71.76	80.73	89.7	896.99
76	29.9212	.9089+	1.82	2.73	3.64	4.54	5.45	6.36	7.27	8.18	9.09	18.18	27.27	36.36	45.45	54.54	63.63	72.72	81.81	90.89	908.95
77	30.3149	.9209+	1.84	2.76	3.68	4.6	5.53	6.45	7.37	8.29	9.21	18.42	27.63	36.84	46.05	55 25	64.46	73.67	82.88	92.09	920.91
78	30.7086	.9328+	1.87	2.8	3.73	4.66	5.6	6.53	7.46	8.4	9.33	18.66	27.99	37.31	46.64	55.97	65.3	74.63	83.96	93.29	932.87
79	31.1023	.9448+	1.89	2.83	3.78	4.72	5.67	6.61	7.56	8.5	9.45	18.9	28.34	37.79	47.24	56.69	66.14	75.59	85.03	94.48	944.83
80	31.496	.9567+	1.91	2.87	3.83	4.78	5.74	6.7	7.65	8.61	9.57	19.14	28.7	38.27	47.84	57.41	66 98	76.54	86.11	95.68	956.79
81	31.8897	.9687+	1.94	2.91	3.87	4.84	5.81	6.78	7.75	8.72	9.69	19.37	29.06	38.75	48.44	58.12	67.81	77.5	87.19	96.87	968.75
82	32.2834	.9807+	1.96	2.94	3.92	4.9	5.88	6.86	7.85	8.83	9.81	19.61	29.42	39.23	49.04	58.84	68.65	78.46	88.26	98.07	980.71
83	32.6771	.9926+	1.99	2.98	3.97	4.96	5.96	6.95	7.94	8.93	9.93	19.85	29.78	39.71	49.63	59.56	69.49	79.41	89.34	99.27	992 67
84	33.0708	1.0046+	2.01	3.01	4.02	5.02	6.03	7.03	8.04	9.04	10.05	20.09	30.14	40.19	50.23	60.28	70.32	80.37	90.42	100.46	1004.63
85	33.4645	1.0165+	2.03	3.05	4.07	5.08	6.1	7.12	8.13	9.15	10.17	20.33	30.5	40.66	50.83	61.	71.16	81.33	91.49	101.66	1016.59
86	33.8582	1.0285+	2 06	3.09	4.11	5.14	6.17	7.2	8.23	9.26	10.29	20.57	30.86	41.14	51 43	61.71	72.	82.28	92.57	102.85	1028.55
87	34.2519	1.0405+	2.08	3.12	4.16	5.2	6.24	7.28	8.32	9.36	10.41	20.81	31.22	41.62	52.03	62.43	72.84	83.24	93.65	104.05	1040.51
88	34.6456	1.0524+	2.1	3.16	4.21	5.26	6.31	7.37	8.42	9.47	10.52	21.05	31.57	42.1	52.62	63.15	73.67	84.2	94.72	105.25	1052.47
89	35.0393	1.0644+	2.13	3.19	4.26	5.32	6.39	7.45	8.52	9.58	10.64	21.29	31.93	42.58	53.22	63.87	74.51	85.15	95.8	106.44	1064.43
90	35.433	1.0763+	2.15	3.23	4.31	5.38	6.46	7.53	8.61	9.69	10.76	21.53	32.29	43.06	53.82	64 58	75.35	86.11	96.87	107.64	1076.39
91	35.8267	1.0883+	2.18	3.27	4.35	5.44	6.53	7.62	8.71	9.8	10.88	21.77	32.65	43.53	54.42	65.3	76.18	87.07	97 95	108.83	1088.35
92	36.2204	1.1003+	2.2	3.3	4.4	5.5	6.6	7.7	8.8	9.9	11.	22 01	33.01	44.01	55.02	66 02	77.02	88.02	99.03	110.03	1100.31
93	36.6141	1.1122+	2.22	3.34	4.45	5.56	6.67	7.79	8.9	10.01	11.12	22.25	33.37	44.49	55.61	66.74	77.86	88.98	100.1	111.23	1112.27
94	37.0078	1.1242+	2.25	3.37	4.5	5.62	6.75	7.87	8.99	10.12	11.24	22.48	33.73	44.97	56.21	67.45	78.7	89.94	101.18	112.42	1124.23
95	37.4015	1.1361+	2.27	3.41	4.54	5.68	6.82	7.95	9.09	10.23	11.36	22.72	34.09	45.45	56.81	68.17	79.53	90.89	102.26	113.62	1136.19
96	37.7952	1.1481+	2.3	3.44	4.59	5.74	6.89	8.04	9.19	10.33	11.48	22.96	34.44	45.93	57.41	68.89	80.37	91.85	103.33	114.81	1148.15
97	38.1889	1.1601+	2.32	3.48	4.64	5.8	6.96	8.12	9.28	10.44	11.6	23.2	34.8	46.4	58.01	69.61	81.21	92.81	104.41	116.01	1160.11
98	38.5826	1.1720+	2.34	3.52	4.69	5.86	7.03	8.2	9.38	10.55	11.72	23.44	35.16	46.88	58.6	70.32	82.04	93.77	105.49	117.21	1172.07
99	38.9763	1.1840+	2.37	3.55	4.74	5.92	7.1	8.29	9.47	10.66	11.84	23.68	35.52	47.36	59.2	71.04	82.88	94.72	106.56	118.4	1184.03
100	39.37	1.1959+	2.39	3.59	4.78	5.98	7.18	8.37	9.57	10,76	11.96	23.92	35.88	47.84	59.8	71.76	83.72	95.68	107.64	119.6	1195.99

Weight per Lineal Yard, Meter and Aune to Equal 4 ounces per Square yard.

Width of goods.	Weight per lineal yard.	Weight per lin. meter.	Weight per lin. aune.	Width of goods.	Weight per lineal yard.	Weight per lin. meter.	Weight per lin. aune.
	oz.	oz.	oz.		oz.	oz.	oz.
18 inches.	2	2.187	2.50	33½ inches.	3.722	4.070	4.652
18½ "	2.055	2.247	2.569	34 "	3⅞	4.131	4.722
19 "	2.111	2.308	2.638	34½ "	3.833	4.192	4.791
19½ "	2.166	2.369	2.708	35 "	3.888	4.252	4.861
20 "	2.222	2.430	2⅞	35½ "	3.944	4.313	4.930
20½ "	2.277	2.491	2.847	36 "	4.	4.374	5.
21 "	2¼	2.551	2.916	36½ "	4.055	4.435	5.069
21½ "	2.388	2.612	2 986	37 "	4.111	4.495	5.138
22 "	2⅜	2.673	3.055	37½ "	4⅛	4.556	5.208
22½ "	2½	2.734	3⅛	38 "	4.222	4.617	5.277
23 "	2⅝	2.795	3.194	38½ "	4.277	4.678	5.347
23½ "	2.611	2.855	3.263	39 "	4¼	4.738	5.416
24 "	2¾	2.916	3½	39½ "	4.388	4.799	5.486
24½ "	2.722	2.977	3.402	40 "	4⅜	4.861	5⅝
25 "	2⅞	3.037	3.472	40½ "	4½	4.922	5⅝
25½ "	2.833	3.098	3.541	41 "	4⅝	4.982	5.694
26 "	2⅞	3.159	3.611	41½ "	4.611	5.043	5.763
26½ "	2.944	3.220	3.680	42 "	4¾	5.104	5.833
27 "	3.	3.280	3¾	42½ "	4.722	5.165	5.902
27½ "	3.055	3.341	3.819	43 "	4⅞	5.225	5.972
28 "	3.111	3.402	3⅞	43½ "	4.833	5.286	6.041
28½ "	3⅛	3.463	3.958	44 "	4⅞	5.347	6⅛
29 "	3.222	3.523	4.027	44½ "	4.944	5.408	6.180
29½ "	3.277	3.584	4.097	45 "	5.	5.468	6¼
30 "	3⅓	3.645	4⅛	45½ "	5.055	5.529	6.319
30½ "	3.388	3.706	4.236	46 "	5.111	5.590	6.388
31 "	3⅜	3.766	4.305	46½ "	5⅛	5.651	6.458
31½ "	3½	3.827	4⅜	47 "	5.222	5.711	6.527
32 "	3⅝	3.888	4½	47½ "	5.277	5.772	6.597
32½ "	3.611	3.949	4.513	48 "	5⅓	5.833	6⅝
33 "	3¾	4.009	4.583				

French Centimeters Reduced to Inches.

Cms.	Inches.	Cms.	Inches.	Cms.	Inches.	Cms.	Inches.	Cms.	Inches.
1	.3937	31	12.20	61	24.02	91	35.83	121	47.64
2	.7874	32	12.60	62	24.41	92	36.22	122	48.03
3	1.18	33	13.	63	24.80	93	36.61	123	48.43
4	1.57	34	13.39	64	25.20	94	37.01	124	48.82
5	1.97	35	13.78	65	25.59	95	37.40	125	49.21
6	2.36	36	14.17	66	25.98	96	37.80	126	49.61
7	2 76	37	14.57	67	26.38	97	38.19	127	50.
8	3.15	38	14.96	68	26.77	98	38.58	128	50.39
9	3.54	39	15.35	69	27.17	99	38.98	129	50.79
10	3.94	40	15.75	70	27.56	100	39.37	130	51.18
11	4.33	41	16.14	71	27.95	101	39.76	131	51.57
12	4.72	42	16.54	72	28 35	102	40.16	132	51.97
13	5.12	43	16.93	73	28.74	103	40.55	133	52.36
14	5.51	44	17.32	74	29.13	104	40.94	134	52.76
15	5.91	45	17.72	75	29.53	105	41.34	135	53.15
16	6.30	46	18.11	76	29.92	106	41.73	136	53.54
17	6.69	47	18.50	77	30.31	107	42.13	137	53.94
18	7.09	48	18.90	78	30.71	108	42.52	138	54.33
19	7.48	49	19.29	79	31.10	109	42.91	139	54.72
20	7.87	50	19.69	80	31.50	110	43.31	140	55.12
21	8.27	51	20.08	81	31.89	111	43.70	141	55.51
22	8.66	52	20.47	82	32.28	112	44.09	142	55.91
23	9.06	53	20.87	83	32.68	113	44.49	143	56.30
24	9.45	54	21.26	84	33.07	114	44.88	144	56.69
25	9.84	55	21.65	85	33.46	115	45.28	145	57.09
26	10.24	56	22.05	86	33.86	116	45.67	146	57.48
27	10.63	57	22.44	87	34.25	117	46 06	147	57.87
28	11.02	58	22.83	88	34.65	118	46.46	148	58.27
29	11 42	59	23.23	89	35.04	119	46.85	149	58.66
30	11.81	60	23.62	90	35.43	120	47.24	150	59.06

Specific Duty per Lineal Yard on Cotton and Woollen Fabrics at Different Widths to Equal 2½, 3, 3½, 4, 4½, 5, 6, 7, 9 and 10 cents per Square Yard.

Width.	2½ cents.	3 cents.	3½ cents.	4 cents.	4½ cents.	5 cents.	6 cents.	7 cents.	9 cents.	10 cents.
inches.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
18	1.25	1.50	1.75	2.	2.25	2.50	3.	3.50	4.50	5.
18½	1.28	1.54	1.80	2.06	2.31	2.57	3.08	3.60	4.63	5.14
19	1.32	1.58	1.85	2.11	2.38	2.64	3.17	3.69	4.75	5.28
19½	1.35	1.62	1.90	2.17	2.44	2.71	3.25	3.79	4.88	5.42
20	1.39	1.67	1.94	2.22	2.50	2.78	3 33	3.89	5.	5.56
20½	1.42	1.71	1.99	2.28	2.56	2.85	3.42	3.99	5.13	5.69
21	1 46	1.75	2.04	2.33	2.63	2.92	3.50	4.08	5.25	5.83
21½	1.49	1.79	2.09	2.39	2.69	2.99	3.58	4.18	5.38	5.97
22	1.53	1.83	2.1	2.44	2.75	3.06	3.67	4.28	5.50	6.11
22½	1.56	1.87	2.19	2.50	2.81	3.13	3.75	4.37	5.63	6.25
23	1.60	1.92	2.24	2.56	2.88	3.19	3.84	4.47	5.75	6.39
23½	1.63	1.96	2.28	2.61	2.94	3.26	3.92	4.57	5.88	6.53
24	1.67	2.	2.33	2.67	3.	3.33	4.	4.67	6.	6.67
24½	1.70	2.04	2.38	2.72	3.06	3.40	4.08	4.76	6.13	6.80
25	1.74	2.08	2.43	2.78	3.13	3.47	4.17	4.86	6.25	6.94
25½	1 77	2.12	2.48	2.83	3.19	3.54	4.25	4.96	6.38	7.08
26	1.80	2.17	2.53	2.89	3.25	3.61	4.34	5.06	6.50	7.22
26½	1.84	2.21	2.58	2.94	3.31	3.68	4.42	5.15	6.63	7.36
27	1.87	2.25	2.62	3.	3.38	3.75	4.50	5.25	6.75	7.50
27½	1.91	2 29	2.67	3.06	3.44	3.82	4.59	5.35	6.88	7.64
28	1.94	2.33	2.72	3.11	3.50	3.89	4.67	5.44	7.	7.78
28½	1.98	2.38	2.77	3.17	3.56	3.96	4.75	5.54	7.13	7.92
29	2.01	2.42	2.82	3 22	3.63	4.03	4.84	5.64	7.25	8.06
29½	2.05	2.46	2.87	3.28	3.69	4.10	4.92	5.74	7.38	8.19
30	2.08	2.50	2.92	3.33	3.75	4.17	5.	5.83	7.50	8.33
30½	2.12	2.54	2.97	3.39	3.81	4.24	5.09	5.93	7.63	8.47
31	2.15	2.58	3.01	3 44	3.88	4.30	5.17	6.03	7.75	8.61
31½	2.19	2.62	3.06	3.50	3.94	4.37	5.25	6.12	7.88	8.75
32	2.22	2.66	3.11	3.55	4	4.44	5.34	6.22	8.	8.89
32½	2.26	2.71	3.16	3.61	4.06	4.51	5.42	6.32	8.13	9.03
33	2.29	2.75	3.21	3.67	4.13	4.58	5.50	6.42	8.25	9.17
33½	2.33	2.79	3.25	3.72	4.19	4.65	5.59	6.51	8.38	9.31
34	2.36	2.83	3.30	3.78	4.25	4.72	5.67	6.61	8.50	9.44
34½	2.39	2.87	3.35	3.83	4.31	4.79	5.75	6.71	8.63	9.58
35	2.43	2.91	3.40	3.89	4.38	4.86	5.84	6.80	8.75	9.72
35½	2.46	2.96	3.45	3.94	4.44	4.93	5.92	6.90	8.88	9.86
36	2.50	3.	3.50	4	4.50	5.	6.	7.	9.	10.
36½	2.53	3.04	3.55	4.05	4.56	5.07	6.09	7.10	9.13	10.14
37	2.57	3.08	3.60	4.11	4.63	5.14	6.17	7.19	9.25	10.28
37½	2.60	3.12	3.65	4.16	4.69	5.21	6.25	7.29	9.38	10.42
38	2.64	3.16	3.69	4.22	4.75	5.28	6.34	7.39	9.50	10.56
38½	2.67	3.21	3.74	4.28	4.81	5.35	6.42	7.49	9.63	10.69
39	2.71	3.25	3.79	4.33	4.88	5.41	6.50	7.58	9.75	10.83
39½	2.74	3.29	3.84	4.39	4.94	5.48	6.59	7.68	9.88	10.97
40	2.78	3.33	3.89	4.44	5.	5.55	6 67	7.78	10.	11.11
40½	2.81	3.37	3.94	4.50	5.06	5.62	6.75	7.87	10.13	11.25
41	2.85	3.41	3 99	4.55	5.13	5.69	6.84	7.97	10.25	11.39
41½	2.88	3.45	4.03	4.61	5.19	5.76	6.92	8.07	10.38	11.53
42	2.92	3.50	4.08	4.66	5.25	5.83	7.	8.17	10.50	11.67

Specific Duty per Lineal Yard on Carpeting, etc., at Different Widths to Equal 6, 8, 12, 15, 20, 25, 30, and 45 cents per Sq. Yd.

Width.	6 cents.	8 cents.	12 cents.	15 cents.	20 cents.	25 cents.	30 cents.	45 cents.
inches.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
9	1.50	2.	3.	3.75	5.	6.25	7.50	11.25
13½	2.25	3.	4.50	5.63	7.50	9.38	11.25	16.88
18	3.	4.	6.	7.50	10.	12.50	15.	22.50
22½	3.75	5.	7.50	9.38	12.50	15.63	18.75	28.13
27	4.50	6.	9.	11.25	15.	18.75	22.50	33.75
36	6.	8.	12.	15.	20.	25.	30.	45.

Cost per Lineal Yard in Sterling Money, and Cost per Lineal Yard and per Lineal Meter in French Francs, to Equal 8, 10, 12, 13, and 15 Cents per Square Yard.

Width.	8 cts. per sq. yd.			10 cts. per sq. yd.			12 cts. per sq. yd.			13 cts. per sq. yd.			15 cts. per sq. yd.		
	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per lin. meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per lin. meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per lin. meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per lin. meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per lin. meter.
	d.	Frs.	Frs.	d.	Frs.	Frs.	d.	Frs.	Frs.	d.	Frs.	Frs.	d.	Frs.	Frs.
18 in.	1.97	0.207	0.227	2.47	0.259	0.283	2.96	0.311	0.34	3.21	0.337	0.368	3.70	0.389	0.425
18½ "	2.03	213	.233	2.53	.266	.291	3.04	.32	.349	3.29	.346	.379	3.80	.399	.437
19 "	2.08	.219	.239	2.60	.273	.299	3.12	.328	.359	3.38	.356	.389	3.90	.41	.449
19½ "	2 14	.224	.246	2.67	.281	.307	3.20	.337	.368	3.47	.365	.399	4 01	.421	.46
20 "	2.19	.230	.252	2.74	.288	.315	3.29	.346	.378	3.56	.374	.409	4.11	.432	.472
20½ "	2.25	.236	.258	2.81	.295	.323	3.37	.355	.387	3.65	.384	.419	4.21	.443	.484
21 "	2.30	.242	.265	2.88	.302	.331	3.45	.363	.397	3.74	.393	.43	4.32	.453	.496
21½ "	2.36	.247	.271	2.94	.309	.338	3.53	.372	.406	3.83	.402	.44	4.42	.464	.508
22 "	2.41	.253	.277	3.01	.317	.346	3.61	.38	.416	3.92	.412	.45	4.52	.475	.519
22½ "	2.47	.259	.283	3.08	.324	.354	3.70	.389	.425	4.01	.421	.46	4.62	.486	.531
23 "	2.53	.265	.29	3.15	.331	.362	3.78	.397	.435	4.10	.431	.471	4.73	.497	.543
23½ "	2.57	.270	.296	3.22	.338	.37	3.86	.407	.444	4.19	.44	.481	4.83	.507	.555
24 "	2.64	.276	.302	3.29	.345	.378	3.94	.415	.453	4.27	.45	.491	4.93	.518	.567
24½ "	2.68	.282	.309	3.35	.353	.385	4.02	.424	.463	4.36	.459	.501	5.03	.529	.578
25 "	2.75	.288	.315	3.43	.36	.393	4.11	.432	.472	4.45	.468	.511	5.14	.54	.59
25½ "	2.79	.293	.321	3.49	.367	.401	4.19	.441	.482	4.54	.478	.522	5.24	.551	.602
26 "	2.86	.299	.328	3.57	.374	.409	4.27	.449	.491	4.63	.487	.532	5.34	.561	.614
26½ "	2.90	.305	.334	3.63	.381	.417	4.35	.458	.50	4.72	.496	.542	5.45	.572	.626
27 "	2.97	.311	.34	3.70	.389	.425	4.43	.466	.51	4.81	.505	.552	5.55	.583	.637
27½ "	3.01	.316	.346	3.76	.396	.433	4.52	.476	.52	4.90	.515	.563	5.65	.594	.649
28 "	3.07	.322	.353	3.84	.403	.440	4.60	.484	.529	4.99	.524	.573	5.75	.605	.661
28½ "	3.12	.328	.359	3.90	.41	.448	4.68	.493	.538	5.08	.533	.583	5.86	.615	.673
29 "	3.18	.334	.365	3.98	.417	.456	4.76	.501	.548	5.16	.543	.593	5.96	.626	.685
29½ "	3.23	.34	.371	4.04	.425	.464	4.84	.51	.557	5.25	.552	.603	6.06	.637	.696
30 "	3.29	.345	.378	4.11	.432	.472	4.93	.518	.567	5.34	.561	.614	6.16	.648	.708
30½ "	3.34	.351	.384	4.17	.439	.48	5.01	.527	.576	5.43	.571	.624	6.27	.659	.72
31 "	3.40	.357	.391	4.25	.446	.488	5.09	.535	.586	5.52	.58	.634	6.37	.669	.732
31½ "	3.45	.362	.397	4.31	.453	.495	5.17	.545	.595	5.61	.589	.644	6.47	.68	.744
32 "	3.51	.368	.403	4.39	.461	.503	5.25	.553	.605	5.70	.60	.655	6.58	.691	.755
32½ "	3.56	.374	.409	4.45	.468	.511	5.34	.562	.614	5.79	.608	.665	6.68	.702	.767
33 "	3.62	.38	.416	4.52	.475	.519	5.42	.57	.624	5.88	.617	.675	6.78	.713	.779
33½ "	3.67	.385	.422	4.59	.482	.527	5.50	.579	.633	5.97	.627	.685	6.88	.723	.791
34 "	3.73	.391	.428	4.66	.489	.535	5.58	.587	.642	6.06	.636	.695	6.99	.734	.803
34½ "	3.78	.397	.435	4.72	.497	.542	5.66	.597	.652	6.14	.646	.706	7.09	.745	.814
35 "	3.84	.403	.441	4.80	.504	.550	5.75	.605	.661	6.23	.655	.716	7.19	.756	.826
35½ "	3.88	.408	.447	4.86	.511	.558	5.83	.614	.671	6.32	.664	.726	7.29	.767	.838
36 "	3.95	.414	.454	4.94	.518	.566	5.91	.622	.68	6.41	.674	.736	7.40	.777	.85
36½ "	4.	.42	.46	5.	.525	.574	6.	.63	.69	6.50	.683	.747	7.50	.788	.862
37 "	4.06	.426	.466	5.07	.533	.582	6.08	.639	.699	6.59	.692	.757	7 60	.799	.873
37½ "	4.11	.431	.472	5.13	.54	.59	6.16	.648	.709	6.68	.702	.767	7.71	.81	.885
38 "	4.16	.437	.479	5.21	.547	.597	6.24	.656	.718	6.77	.711	.777	7.81	.821	.897
38½ "	4.22	.443	.485	5.27	.554	.605	6.32	.665	.727	6.86	.72	.788	7.91	.831	.909
39 "	4.27	.449	.491	5.35	.561	.618	6.40	.674	.737	6.95	.73	.798	8.01	.842	.921
39½ "	4.33	.454	.498	5.41	.569	.621	6.48	.683	.746	7.03	.739	.808	8.12	.853	.932
40 "	4.38	.460	.504	5.48	.576	.629	6.57	.691	.756	7.12	.748	.818	8.22	.864	.944
40½ "	4.44	.466	.51	5.54	.583	.637	6.65	.70	.765	7.21	.758	.828	8.32	.875	.956
41 "	4.49	.472	.517	5.62	.59	.645	6.73	.708	.775	7.30	.767	.839	8.42	.885	.968
41½ "	4.55	.477	.523	5.68	.597	.652	6.81	.717	.784	7.39	.776	.849	8.52	.896	.98
42 "	4.60	.483	.529	5.76	.605	.66	6.90	.726	.794	7.48	.786	.859	8.63	.907	.991

This table gives the equivalent in sterling money and in francs, per lineal yard and lineal meter, on different widths of cotton cloths, at the several values prescribed under the cotton schedule of the Act of 1883, as the *minimum* for the imposition of the ad valorem duty of 40 per cent., showing the *dividing cost line* on lineal measurements, according to which the rates, specific or ad valorem, are required to be assessed. It may also be used to ascertain the specific duties on lineal measurements of other goods of any of the stated widths at 8, 10, 12, and 15 cents per square yard.

Price per Lineal Yard in Sterling, and Price per Lineal Yard, Meter, and Aune in French Francs, to Equal 20 cents per Square Yard.

Width of Goods.	Prices to Equal 20 cents per Sq. Yard.				Width of Goods.	Prices to Equal 20 cents per Sq. Yard.			
	Price in Sterling.	Price in French Francs.				Price in Sterling.	Price in French Francs.		
	Per Lin'l Yard.	Per Lin'l Yard.	Per Meter.	Per Aune.		Per Lin'l Yard.	Per Lin'l Yard.	Per Meter.	Per Aune.
Inches.	*d.*	*Francs.*	*Francs.*	*Francs.*	Inches.	*d.*	*Francs.*	*Francs.*	*Francs.*
18	4.93	0.518	0.567	0.648	36½	10	1.05	1.15	1.313
18½	5.07	0.532	0.583	0.666	37	10.14	1.07	1.165	1.331
19	5.20	0.547	0.598	0.684	37½	10.27	1.08	1.181	1.35
19½	5.34	0.561	0.614	0.702	38	10.41	1.09	1.297	1.367
20	5.48	0.576	0.630	0.720	38½	10.55	1.11	1.213	1.39
20½	5.62	0.59	0.646	0.738	39	10.68	1.12	1.228	1.40
21	5.75	0.604	0.661	0.756	39½	10.82	1.14	1.244	1.42
21½	5.89	0.619	0.677	0.774	40	10.96	1.15	1.260	1.44
22	6.03	0.633	0.693	0.792	40½	11.10	1.17	1.276	1.46
22½	6.16	0.648	0.709	0.81	41	11.23'	1.18	1.291	1.48
23	6.30	0.662	0.724	0.828	41½	11.37	1.19	1.307	1.49
23½	6.44	0.676	0.74	0.846	42	11.51	1.21	1.323	1.51
24	6.57	0.691	0.756	0.864	42½	11.64	1.22	1 340	1.53
24½	6.71	0.705	0.772	0.882	43	11.78	1.24	1.354	1.55
25	6.85	0.72	0.787	0.90	43½	11.92	1.25	1.370	1.57
25½	6.99	0.734	0.803	0.917	44	12.05	1.27	1.386	1.58
26	7.12	0.748	0.819	0.935	44½	12.19	1.28	1.402	1.60
26½	7.26	0.763	0.835	0.953	45	12.33	1.30	1.417	1.62
27	7.40	0.777	0.85	0.971	45½	12.47	1.31	1.433	1.64
27½	7.53	0.792	0.866	0.989	46	12.60	1.32	1.45	1.66
28	7.67	0.806	0.882	1.007	46½	12.74	1.34	1.465	1.67
28½	7.81	0.82	0.898	1.025	47	12.88	1.35	1.480	1.69
29	7.94	0.835	0.913	1 043	47½	13.01	1.37	1.50	1.71
29½	8.08	0.849	0.929	1.061	48	13.15	1.38	1.512	1.73
30	8.22	0.864	0.945	1.079	48½	13.29	1.40	1.528	1.75
30½	8.36	0.878	0.961	1.097	49	13.42	1.41	1.543	1.76
31	8.49	0.892	0.976	1.115	49½	13.56	1.43	1.56	1.78
31½	8.63	0.907	0.992	1.133	50	13.70	1.44	1.574	1.80
32	8.77	0.921	1.008	1.151	50½	13.84	1.45	1.591	1.82
32½	8.90	0.936	1.024	1.17	51	13.97	1.47	1.606	1.84
33	9.04	0.95	1.04	1.187	51½	14.11	1.48	1.622	1.85
33½	9.18	0.964	1.055	1.205	52	14.25	1.50	1.638	1.87
34	9.31	0.979	1.071	1.223	52½	14.38	1.51	1.654	1.89
34½	9.45	0.993	1.086	1.241	53	14.52	1.53	1.67	1.92
35	9.59	1.01	1.102	1.259	53½	14.66	1.54	1.685	1.94
35½	9.73	1.02	1.118	1.277	54	14.79	1.55	1.70	1.96
36	9.86	1.04	1.134	1.30					

Relative Duty by Ounces and Fractions of Ounce to Equal

Ounces.	10 cts. pr. lb.	12 cts. pr. lb.	18 cts. pr. lb.	24 cts. pr. lb.	30 cts. pr. lb.	35 cts. pr. lb.	40 cts. pr. lb.
1	0.62½	0.75	1.13	1.50	1.88	2.19	2.50
⅛ lb. 2	1.25	1.50	2.25	3.	3.75	4.38	5.
3	1.88	2.25	3.38	4.50	5.63	6.56	7.50
¼ lb. 4	2.50	3.	4.50	6.	7.50	8.75	10.
5	3.13	3.75	5.63	7.50	9.38	10.94	12.50
⅜ lb. 6	3.75	4.50	6.75	9.	11.25	13.13	15.
7	4.38	5.25	7.88	10.50	13.13	15.31	17.50
½ lb. 8	5.	6.	9.	12.	15.	17.50	20.
9	5.63	6.75	10.12	13.50	16.88	19.69	22.50
⅝ lb. 10	6.25	7.50	11.25	15.	18.75	21.88	25.
11	6.88	8.25	12.38	16.50	20.63	24.06	27.50
¾ lb. 12	7.50	9.	13.50	18.	22.50	26.25	30.
13	8.13	9.75	14.63	19.50	24.38	28.44	32.50
⅞ lb. 14	8.75	10.50	15.75	21.	26.25	30.63	35.
15	9.38	11.25	16.88	22.50	28.13	32.81	37.50
Fractions.							
1/16 ounce.	0.08	0.09	0.14	0.19	0.23	0.27	0.31
1/8 "	0.16	0.19	0.28	0.38	0.47	0.55	0.63
3/16 "	0.23	0.28	0.42	0.56	0.70	0.82	0.94
¼ "	0.31	0.38	0.56	0.75	0.94	1.09	1.25
5/16 "	0.39	0.47	0.70	0.94	1.17	1.37	1.56
3/8 "	0.47	0.56	0.84	1.13	1.41	1.64	1.88
7/16 "	0.55	0.66	0.98	1.31	1.64	1.91	2.19

[The following tables of money, weights, and measures, prepared for the United States Treasury Department by Mr. E. B. Elliott, are copied from "Webster's Counting-house Dictionary."]

TABLE*

SHOWING, IN TERMS OF THE STANDARD GOLD COINAGE OF THE UNITED STATES,

(1.) THE INTRINSIC VALUES OF THE PRINCIPAL GOLD AND SILVER COINS OF DIFFERENT FOREIGN COUNTRIES DUE TO THEIR LEGAL WEIGHT AND FINENESS.

(2.) THE INTRINSIC VALUES DUE TO THEIR ACTUAL AVERAGE WEIGHT AND FINENESS AS ASCERTAINED BY TRIAL AT MINTS OF THE UNITED STATES AND OF OTHER COUNTRIES: AND

(3.) THE RATES FIXED BY UNITED STATES LAW AT WHICH CERTAIN FOREIGN COINS OR CURRENCY SHALL BE RECEIVED IN PAYMENT OF CUSTOMS DUES.

In reducing the value of silver coins to the gold standard of the United States, the value of *gold* has been considered to be 15¾ times that of *silver* of the same weight and fineness—this rate being the average of those obtaining in the London market for the fourteen years, 1853–1866.

The values of silver coins derived from *trials* at the U. S. mint, as here given, are *less* by about 1.220 per cent. than the corresponding values published in the Official Tables; the latter values having been reduced to a gold basis on the assumption that the market price of gold is 15.1875 times that of silver, instead of 15⅝ times, as here employed.

AUSTRIA.

GOLD.—New union crown (vereins-krone), — $6.6462
Half union crown, — 3.3231
Former 4 ducat piece (until 1865), — 9.1502
Former ducat (until 1865), — 2.2871
Former ducat by trial at U. S. mint, — 2.2828
Hungarian or Kremnitz ducat, — 2.2946
Former sovereign (sovrano) used in Lombardy and Venice, — 6.7783
The same, by trial at U. S. mint, — 6.7525
Former zecchino (sequin). *See* VENICE, ITALY.

SILVER.—New union (or vereins) thaler = 1½ Austrian florin (containing $\frac{1}{30}$ of a münz-pfund of fine silver), since 1857, — 0.7204
New florin or gulden of 100 new kreutzer (and containing $\frac{1}{45}$ of a münz-pfund of fine silver) = about 57 of the old kreutzer, since 1857, — 0.4803
Former conventions-florin or gulden = 60 conventions kreutzer (and containing $\frac{1}{20}$ of a Cologne mark of fine silver) prior to 1857, — 0.5054
Former conventions florin, by U. S. law 22d May, 1846, — 0.4850
Former conventions or species thaler = 2 conventions-florin, prior to 1857, — 1.0109
Levantine, or Maria-Theresia, or Regina thaler (date 1780), still coined with the old date for the Levant trade, — 1.0109

ALGIERS (belonging to France). *See* FRANCE.

Former silver rial-boudjou, dated Hegira 1230 (A.D. 1820), — 0.3617

AZORES or WESTERN ISLANDS. *See* PORTUGAL.

Milreis of these Islands, as fixed by U. S. law of March 3d, 1843, for U. S. customs, — 0.835

ARGENTINE CONFEDERATION. *See* SOUTH AMERICA.

BADEN.

For new coins, *see* GERMANY (South).

FORMER GOLD.—Ludwigd'or, legal, — 3.4388
FORMER SILVER.—Doppelthaler = 3½ gulden (of the 24½ gulden standard) prior to 1857, legal, — 1.4409
Former silver, 2 gulden piece (prior to 1857), legal, — 0.8252
Former silver, 1 gulden of the 24½ gulden standard = 60 kreutzer (prior to 1857), legal, — 0.4126
Former silver, the same fixed by U. S. law of 22d March, 1846, — 0.40

BAVARIA. *See* GERMANY (South).

FORMER GOLD.—Ducat legal, — 2.2876
Caroline, legal, — 4.9920
Max d'or, legal, — 3.3414
FORMER SILVER.—Like Baden.
Gulden (of the 24½ gulden standard), prior to 1857, legal, — 0.4117

BELGIUM. *See* FRANCE.

BRAZIL.

GOLD.—20 milrëis, legal, — 10 9235
Milrëis, trial by U. S. mint, — 10.9057
Former Joao, legal, — 8.7195
SILVER.—2 Milrëis, legal, — 1.0104
Former, patação (920 rëis), legal, — 1.0057

BRUNSWICK. *See* GERMANY (North).

FORMER GOLD.—Pistole, of 5 gold thalers, legal, — 3.9593
FORMER SILVER.—Thaler (24 gute groschen) legal, — 0.7254
Thaler by U. S. law of 22d May, 1846, — 0.69

BREMEN. *See* GERMANY (North).

GOLD.—Bremen has no gold coinage of its own, but the unit of account still remains the gold thaler, of which there are $8\frac{4}{10}$ to the union crown, or 5 to the pistole, and which consequently, — 0.7912
SILVER.—Rixthaler, legal, — 0.7911
Rixthaler, by U. S. law of 1843, — 0.7875
Thaler (of 72 groten), legal, — 0.7476
Thaler, by U. S. law of 1843, — 0.71

CENTRAL AMERICA.

GOLD.—Onza, or doubloon, of 1833, trial by U. S. mint, — 14.9658
Pezo, or $\frac{1}{16}$ onza (of 1825 to 1849) trial by U. S. mint, — 0.8295
2 escudo (¼ onza), trial by U. S. mint, — 3.6875
4 reals, trial by U. S. mint, — 0.488
SILVER.—Pezo (1840–1842), average trial by U. S. Mint, — 1.0311
Pezo (of 1855), average trial by U. S. mint, — 1.0137
Pezo, trial by U. S. mint, — 0.9997

CHILI. *See* SOUTH AMERICA.

* For new rates under the act of March 3, 1873, see *ante*, pages 5, 6, and 7.

COSTA RICA.

GOLD.—½ onza (of 1850), trial at U. S. mint, — 7.6232

DENMARK.

GOLD.—Pistole (Christiand'or, Frederic-d'or), legal, ... — 3.9547
Double Fredericd'or. of 1827 to 1839, by trials at Berlin, ... — 7.8992
SILVER.—Species thaler, or doppelt rigs-daler, legal, ... — 1.0926
Former double rigsbankdaler, since 1787, legal, ... — 1.0780
Former double rigsbankdaler, by U. S. law of May 22, 1846, ... — 1.05
Former rigsbankdaler (½ speciedaler), legal, ... — 0.5463
Rigsbankdaler, U. S. Custom-house valuation, ... — 0.53

ECUADOR. *See* SOUTH AMERICA.

GOLD.—4 escudos, trial by U. S. mint, . . — 7.5169
SILVER.—Peso, legal, ... — 1.8886
Piaster (8 rials) about, ... — 0.69

EGYPT.

GOLD.—100 piaster, legal, ... — 4.969
50 piaster, legal, ... — 2.495
20 piaster, legal, ... — 0.9976
SILVER.—Piaster or gersh (plural, gurush), legal (= 20 para or fadda), . . . — 0.0495
Pieces of 5, 10, and 20 piasters in proportion.

ENGLAND.

GOLD.—Pound sterling (£), or Sovereign, legal, ... — 4.8666
Pound sterling, U. S. Custom-house valuation, ... — 4.84
SILVER.—Shilling, legal, ... — 0.2261
Crown (5 shilling), legal, ... — 1.2705
New shilling, trial by U. S. mint, . . — 0.2268
Average shilling, trial by U. S. mint, . — 0.2214

FRANCE.

GOLD.—Piece of 100 francs, legal, . . — 19.2953
Piece of 50 francs, legal, ... — 9.6476
Piece of 20 francs, legal, ... — 3.8591
(Pieces of 5 and 10 francs in proportion.)
Piece of 20 francs, new, trial by U. S. mint, — 3.8560
Piece of 20 francs, average, trial by U. S. mint, ... — 3.8469
Former Louis d'or (1810 to 1840), by trial, — 3.8258
Former Louis d'or (1785), legal, . . — 4.6603
SILVER.—Piece of 5 francs, legal, . . — 0.9726
Piece of 1 franc, prior to 1865, legal, . — 0.1945
Piece of 1 franc, prior to 1865, by U. S. law of 22d May, 1846, ... — 0.1869
Piece of 1 franc, since 1865, subsidiary coin, legal, ... — 0.1805
Former livre tournois, received by U. S. Custom-house at, ... — 0.185

FRANKFORT-ON-THE-MAIN.

(*Formerly a free city, since* 1866 *belonging to Prussia.*)

GOLD.—Union crown and half crown (see Germany).
Former ducat, legal, ... — 2.2876
SILVER.—Vereins doppelthaler = 3½ South German gulden (52½ gulden to 1 thung-pfund of fine silver), legal, ... — 1.4409
Vereinsthaler (1¾ gulden), . . . — 0.7205
Gulden of South Germany, 52½ to 1 munz-pfund of fine silver, Convention of 1857 (not yet coined), legal, ... — 0.4117
Former gulden (24½ to Cologne mark of fine silver, Convention of 1837), legal, . — 0.4126
The same, by U. S. law of 22d May, 1846, . — 0.40

GERMANY.

GOLD.—Union crown (vereins krone), $\frac{9}{10}$ fine, and containing 10 grammes of pure gold, ... — 6.6462
Union half crown, ... — 3.3231
SILVER.—Union (or vereins) thaler of the 30-thaler fuss, or standard 30 thalers being coined from the münzpfund of 500 grammes of fine silver, . . . — 0.7204
Union double-thaler = 3 Austrian florins or gulden = 3½ South German gulden or florins, ... — 1.4409

NORTH GERMAN UNION. (*Principal State,* PRUSSIA.)

GOLD.—Union crown and half crown. (*See* GERMANY.)
SILVER.—Union (or vereins) thaler, of 30 silver groschen, ... — 0.7204
Prior to the year 1857, the thaler of the greater part of the States now constituting the North German Union, was of the 14-thaler standard, 14 being coined from the Cologne mark of fine silver, . — 0.7226

SOUTH GERMANY. (BAVARIA, BADEN, &c.)

GOLD.—Union crown and half crown. (*See* GERMANY.)
SILVER.—Union (or vereins) double thaler = 3½ South German gulden, legal, . — 1.4409
Union (or vereins) thaler = 1¾ South German gulden, ... — 0.7205
Gulden or florin of South Germany of 60 kreutzer, 52½ to 1 münzpfund of fine silver, Convention of 1857. This gulden is the unit of account, but is not yet coined, legal, ... — 0.4117
Former gulden of South Germany (24½ to the Cologne mark of fine silver, prior to 1857), legal, ... — 0.4126

GREECE.

French system of weights and measures with Greek nomenclature.
GOLD.—20 drachma or gold drachma (very rare), legal, ... — 3.4554
20 drachma, trial by U. S. mint, . . — 3.4419
SILVER.—1 drachme, legal, ... — 0.1761
5 drachma, legal, ... — 0.8808
1 phœnix, legal, ... — 0.1742

GUATEMALA. *See* CENTRAL AMERICA.

GUIANA.

British, French, and the Netherlands' currency.
The silver guilder (of 1809) of the Netherlands prevailing, legal, ... — 0.2708

HAMBURG (NORTH GERMANY).

GOLD.—Ducat, legal, ... — 2.2715
SILVER.—Marco courant, legal, . . . — 0.2972
Marco courant, U. S. Custom-house valuation, ... — 0.28
Marco banco (unit of account, not coined), . — 0.3642
By U. S. law of 3d March, 1843, . . — 0.35

HANOVER. Now part of Prussia. (*See* GERMANY.)

FORMER GOLD.—Louis d'or or Wilhelm d'or, or pistole, legal, ... — 3.9593
FORMER SILVER.—(Before 1854.) Zwei thaler (double thaler piece), legal, . — 1.4409
Courant thaler (= 24 gute groschen, 1834), legal, ... — 0.722

HESSE DARMSTADT (SOUTH GERMANY).

FORMER GOLD.—10-gulden piece, legal, . — 4.0371
Karolin, ... — 4.9920
FORMER SILVER.—As in Baden.
2-gulden piece of 24½ gulden standard (prior to 1857), legal, ... — 0.8225

HESSE CASSEL. Now part of Prussia.

FORMER GOLD.—Pistole, or Wilhelm d'or = 5 thaler, legal, ... — 3.9822
New pistole, or Frederich Wilhelm d'or, legal, ... — 4.009
FORMER SILVER.—As in Hesse Darmstadt.

INDIA, EAST.

Gold.—Mohur (law of 1835), legal, . . — 7.1059
Mohur, of Madras, legal, ... — 7.0696
Mohur, of Bombay, legal, ... — 7.1061
Mohur of Netherlands' Possession (gold rupee,) legal, ... — 7.832[illegible]

Star-pagoda, of Madras, legal,	=	1.9102
Moon-pagoda of Pondicherry (French), legal,	=	1.6015
SILVER.—Company rupee, legal,	=	0.46217
Star pagoda of Madras (by U. S. law of 2d March, 1801),	=	1.84
Rupee of Company (by U. S. law of 3d March, 1843).	=	0.445

ITALY.

French monetary system adopted 1865.

GOLD.—New 20 lire (francs), legal,	=	3.8591
New 20 lire, trial by U. S. mint,	=	3.8426
SILVER.—Lira, by U. S. law of 1846,	=	0.186
FORMER GOLD.—More or less met with, in circulation, especially on the Mediterranean seacoasts and in the Levant.		
In Genoa.—Zecchino (or sequin) for Levantine trade, legal,	=	2.2906
Dopia or Genovine (old), legal,	=	23.5913
Dopia or Genovine (new), legal,	=	14.9082
In Lombardy; Venice, Milan, and Mantua.		
Sovrano, legal,	=	6.778
Sovrano, trial by foreign mint,	=	6.7102
Zecchino (sequin), trial by French mint,	=	2.2704
In Modena.—20 lire (20 francs), legal,	=	3.8591
In Naples and Sicily.—Oncette = 3 ducati di regno, legal,	=	2.5067
1 oncie (and multiples for Sicily), legal,	=	2.5599
1 oncie, by U. S. Law of 22d May, 1846,	=	2.40
In Parma.—20 lire,	=	3.8591
1 pistole (also pieces of 2, 4, and 8 pistoles, in proportion), legal,	=	4 2676
1 ducato or zecchino,	=	2.2691
In Sardinia.—Doppie = 20 lire nuove,	=	3 8591
Carlini (Piedmont, 1786),	=	27.4542
Carlini (Sardinia, 1773),	=	9.4856
FORMER SILVER.—*In Genoa.*—Livre (U. S. Custom-house valuation),	=	0.21
Lombardy and Mantua.—Scudo nuove, legal,	=	1.0109
Scudo Cisalpine, legal,	=	0.8971
Filippi (Milan, 1786) = 7½ lire correnti = 22½ lire de Mantua, legal,	=	1.1408
Croisat, or scudo della croce (of the Venetian Republic), legal,	=	1 2839
Lira, by U. S. law of 22d May, 1846,	=	0.16
Lucca.—5 lire nuove Lucchesi (of 1840), legal	=	0.7221
Modena.—Scudo (Modenese) = 15 lire Modenesi, legal,	=	0·8055
Naples and Sicily.—Ducato del regno = 10 carlini (1818), legal,	=	0.8265
Ducato del regno, by U. S. law of 22d May, 1846,	=	0.80
Scudo or piaster = 12 carlini (since 1818), legal,	=	0.992
Scudo or piaster, trial by U. S. mint,	=	0.9437
Scudo = 12 Sicilian tari (Sicily, 1785), legal,	=	0 9833
Parma.—Ducato (till 1815), legal,	=	0.9933
Sardinia.—Scudo = 6 lire Piedmontese (until 1800), legal,	=	1.3689
Scudo = 2½ lire of Sardinia (scutcheon dollar, 1773), legal,	=	0.9091
Tuscany.—Deni = 10 lire (until 1844), legal,	=	1.6341
Francescone = 6⅔ lire = 4 fiorini = 10 paoli (prior to 1839), legal,	=	1.0904
Tuscan livra, by law of 22d May, 1846,	=	0.16
Fiorino or florin (until 1850) = 1⅔ lire, legal,	=	0.2728

JAPAN.

GOLD.—Kobang, new, average from $4.446 to		5.793
SILVER.—Itakane (according to Siebold),	=	2 928
Itzabu,	=	0.365

KRAKOW.

Formerly a free city; since 1846 *occupied by Austria.*

Still in use. Silver zloty (florin), legal,	=	$0.1146

(LUBECK. NORTH GERMANY.)

FORMER GOLD.—Species ducat, legal,	=	2.2710
FORMER SILVER.—Thaler = 2½ mark courant, legal,	=	0.7220

MALTA.

Former coins (prior to 1800):

GOLD.—Doppia or pistole (= 10 scudi) trial by English mint,	=	4.6512
SILVER.—Oncie = 2½ scudi = 30 tari,	=	1.6953

MAURITIUS ISLAND (formerly ISLE DE FRANCE).

SILVER.—(Coined in London) dollar or Spanish piaster, legal,	=	1.0451

MEXICO.

By law of 27th November, 1867, a system of decimal coinage was adopted.

GOLD.—Doubloon, legal,	=	15.7471
Doubloon, trial by U. S. mint, average,	=	15 5293
Doubloon, trial by U. S. mint, new,	=	15.6105
20 pesos,	=	19.680
20 pesos, trial by U. S. mint,	=	19.64
SILVER.—Dollar, or peso (standard),		1.0567
Dollar, new, trial by U. S. mint,		1.0532
Dollar, average, trial by U. S. mint,	=	1.0491
Peso of Maximilian, trial by U. S. mint,	=	1.0421

MOROCCO.

GOLD.—Boutki or Bendoki, legal,	=	1.9952
SILVER.—Rial or real (of 1776, very rare),	=	1.0449

NETHERLANDS or HOLLAND.

GOLD.—Gouden Willem (golden William), legal,	=	4.0257
10 guilders, legal,	=	4.0145
10 guilders, trial by U. S. mint,	=	3 9757
Ducat,	=	2.2834
SILVER.—Rijksdaalder = 2½ guilders (1847), legal,	=	1.0212
Guilder or florin, legal,	=	0.4084
Guilder by U. S law of 22d May, 1846,	=	0.40
Ryder (for Colonial trade), legal,	=	1.3189

NORWAY.

SILVER.—Species (rigs) daler = 6 marks = 120 shilling, legal,	=	1.0929
The same, by law of U. S., 1846,	=	1.06
The same trial by U. S. mint,	=	1.0930

OLDENBURGH. (NORTH GERMANY.)

FORMER GOLD.—Pistole, legal,	=	3.9593

PAPAL STATES.

Adopted the French standard from January 1st, 1868; the monetary units of scudi and baiocchi being then changed to lire (francs) and centesimi. The French *subsidiary* silver coins not adopted.

FORMER GOLD.—10 scudi = 10 scudi Romani of 1853, legal,	=	10.470
Zecchino (until 1835 of Rome and Bologna), legal,	=	2.2769
FORMER SILVER.—Scudo Romano = 100 baiocchi (1835), legal,	=	1.0465
Madonna scudo (of Bologna), legal,	=	1.0445

PERSIA.

GOLD.—Toman (also ½ toman), legal,	=	2.2437
SILVER.—Sahibkiran, or sabkran (of Mohammed Shah), legal,	=	0.2243
(Of various value and weight under different rulers).		

PERU.

The French monetary system was adopted January 31, 1863.

GOLD.—20 sols = 100 francs, legal,	=	19.2953
20 sols, trial by U. S. mint,	=	19.218
Old doubloon, trial by U. S. mint,	=	15 5367
SILVER.—1 sol, legal,	=	0.9726
1 sol, trial by U. S. Mint,	=	0.9724
Old peso or dollar, trial by U. S. mint,	=	1.0497
Peso or dollar of 1858, trial by U. S. mint,	=	0.9389

POLAND.

(Divided between Austria, Russia, and Prussia.)

FORMER GOLD.—Ducat = 25 zloty, legal,	=	2.9837
FORMER SILVER.—Zloty (pieces of 10, 5, and 2 zloty, or gulden), legal,	=	0.116

PORTUGAL.

GOLD.—Coroa (crown = 10,000 rëis), legal, . = 5 8257
Coroa, trial by U. S. mint, ... = 5.8066
SILVER.—Milreis, legal, ... = 1.0815
Milreis by U. S law of 3d March, 1843, . = 1.12
Milreis (of Azores), by U. S. law of 3d March, 1843, ... = 0.835
Milreis (of Madeira), by U. S. law of 3d March, 1843, ... = 1.00
The bulk of currency is in British sovereigns legalized at the rate of 4500 rëis, . . = 4.8666

PRUSSIA. (NORTH GERMANY.)

GOLD.—New crown (vereinskrone), legal, = 6.64615
Former Friedrich d'or = 5 thalers, legal, = 4.0096
Former ducat, legal, ... = 2.0048
SILVER.—Thaler (before 1857), trial by U. S. mint, ... = 0.7214
Thaler, by U. S. law of 22d May, 1846, . = 0.69
New thaler, trial by U. S. mint, . . = 0.7214
New thaler, legal, ... = 0.7204

ROME.

GOLD.—New piece of 2½ scudi, trial by U. S. mint, ... = 2.6047
SILVER.—New scudo, trial by U. S. mint, . = 1.0455

RUSSIA.

GOLD.—Half imperial, of 5 roubles, legal, . = 3 9869
Half imperial, trial by U. S. mint, . . = 3.9764
SILVER.—Rouble = 100 copecks (kopieyk), legal, ... = 0.7779
Rouble, by U. S. law of 22d May, 1846, . = 0.75
(Roubles before the year 1800 were usually of greater value.)

SAXONY. (NORTH GERMANY.)

FORMER GOLD.—Double August d'or, legal = 8.0179
August d'or, legal, ... = 4.0098
FORMER SILVER.—Species thaler = 24 gute groschen = 1⅓ thaler, legal, . = 1.091

SOUTH AMERICA.

ARGENTINE CONFEDERATION.

GOLD.—Onza (1813 to 1832), trial by U. S. mint, ... = 15.5146
Onza (1828 to 1832), trial by U. S. mint, = 14.6579

BOLIVIA.

GOLD.—Onza or doubloon (1827 to 1836), legal, ... = 15.6018
Onza, trial by U. S. mint, . . . = 15.5924
SILVER.—Peso (dollar), trial by U. S. mint, = 0.7826
Half peso, trial by U. S. mint, . . = 0.3874

CHILI.

GOLD.—Condor, legal, ... = 9.1225

VENEZUELA.

SILVER.—Pezo (mone de macuquina), legal, ... = 0.7836

CHILI.

SILVER.—Pezo = 5 francs, legal, . . = 0.9648

SPAIN.

GOLD.—Doubloon of 10 escudos or crowns, legal, ... = 5.1678
The same, by trial at U. S. mint, . . = 4.9639
Doubloon of 4 escudos, legal, . . . = 2.0038
Doubloon of 2 escudos, legal, . . . = 1.0019
Doubloon de Isabel, legal, . . . = 4.9861
Former quadruple (4 pistoles, onza de oro), legal . . . . . = 16.1154
SILVER.—Duro, or peso, legal, . . . = 1.0100
Escudo (10 reals), legal, ... = 0.504971
Peseta, legal, ... = 0 2525
Media, legal, ... = 0.1262
Real, legal, ... = 0 0631
Real de plata (Mexicana), legal, . . = 0.1260
Real de plata, by U. S. law of 2d March, 1799, ... = 0.10
Real de vellon, legal, ... = 0.0614
Real de vellon, by U. S. law of 21 March, 1799, ... = 0.05

SWEDEN.

GOLD.—1 ducat (also double and quadruple ducat), legal, ... = 2 2605
Ducat, trial by U. S mint, . . . = 2.2564
SILVER.—1 riksdaler ryks mint = 100 ore, legal, ... 0.2756
1 riksdaler silfver, legal, ... = 1.1023
4 riksdaler ryks mint = 1 ryksdaler sylfver.
(Also coins of $\frac{1}{10}$, ¼, ½, 1, 2, and 4 ryksdaler sylfver.)

SWITZERLAND.

Gold and silver as in France.
1 franc = 100 rappen, legal, . . . = 0.193
1 franc, by U. S. law, ... = 0.186

TRIPOLIS.

SILVER.—Gersh or gurush (pl) = 100 para, legal, ... = 0 1046
Gersh (under Mahmud II, 1808), legal, . = 0.1865

TUNIS.

GOLD.—New 25 piasters, trial by U. S. mint, = 2.9954
Mahbub (zecchino), from $1.2534 to . = 1 5003
SILVER.—5 piaster, trial by U. S. mint, . = 0.6185
Piaster, trial by U. S. mint, . . . = 0.125

TURKEY.

GOLD.—Piece of 100 piaster (juslik), legal, = 4.393
Piaster, trial by U S. mint, . . . = 4.3693
Piece of 50 piaster in proportion.
SILVER.—Piaster (also in pieces of 2, 5, 10, and 20 piasters) = 100 aspers, legal, . = 0.04325
The same, at Custom-house valuation, . 0 05
20 piasters (gersh), trial by U. S mint, . = 0.3609

UNITED STATES OF AMERICA.

GOLD.—Dollar, legal tender in all amounts, = 1.0000
Pieces of 20 (double eagle), 10 (eagle), 5 (half eagle), 2½, and 3 dollar pieces in proportion.
SILVER.—Dollar, legal tender in all amounts, ... = 1.000
The intrinsic value, in U. S. gold of the silver dollar, assuming gold to be worth 15¾ times silver, is 1.03988
The half dollar, subsidiary and legal tender in payment of sums not exceeding $5.00 in any one payment, has an intrinsic gold value of 0.4840
Quarter dollar, dime, half dime, and 3 cent piece in proportion.

UNITED STATES OF COLOMBIA. (NEW GRANADA.)

GOLD.—Condor = 10 pesos, legal, . . = 9.6476
Condor, trial by U. S. mint, . . . = 9.6751
Old doubloon (Bogota), legal, . . . = 15.6106
Old doubloon (Popayan), legal, . . = 15.3775
SILVER.—Pesos (25 grammes), legal, . . = 0 9726
Pesos, trial by U. S. mint, . . . = 0 9692
(The condor and pesos are the same respectively as the French 50-franc gold and 5-franc silver piece.)

WÜRTEMBERG. (SOUTH GERMANY.)

FORMER GOLD.—Frederic d'or = 11 gulden = 4.5410
FORMER SILVER.—2 gulden piece of the 24½ gulden standard, . . = 2.8252

WEIGHTS AND MEASURES OF THE UNITED STATES.

Standard Units.

Standard of Length.—The *actual standard of length* of the United States, is a brass scale of eighty-two inches in length, prepared for the survey of the coast of the United States, by Troughton, of London, and now in the possession of the United States Treasury Department, and deposited at the office of Weights and Measures. The yard measure is between the twenty-seventh and the sixty-third inches of the scale. The *temperature* at which this scale was designed to be standard, and at which it is so used in conducting the operations of the United States Coast Survey, is 62° Fahrenheit. Late comparisons show that on the United States standard scale at 62° Fahrenheit, the yard is in excess of the British standard by 0.00087 inch. According to a report made as Chairman of the Committee of Weights and Measures, by Professor A. D. Bache, late Superintendent of the United States Coast Survey, in 1860, before the American Association for the Advancement of Science, "the standard temperature of the United States yard has never been authoritatively here fixed."

The unit of length—the yard—is derived from ancient arbitrary standards in England. Its thirty-sixth part—the inch—is said to be contained 39.13929 times in the length of the pendulum that, in a vacuum and at the level of mid-tide, under the latitude of London, vibrates seconds of mean time.

Comparison of the Common with the Metric Standards of Length.—According to Hassler, the *meter* contains 39.38091714 of the inch divisions of the Troughton scale at 32° Fahrenheit; and, consequently, making due allowance for the expansion by heat of the metal scale, 39.36850154 of these inch-divisions, when the bar is at 62° Fahrenheit. The number of imperial inches in the meter, according to Kater, and adopted in the late Act of Parliament, which rendered the use of the metric system permissible in Great Britain, is 39.37079. The number of United States inches in the meter, according to the Act of Congress of 1866, authorizing the use of the metric system of weights and measures in the United States, is 39.37.

Standard of Weight.—The weights of the United States are designed to be identical with those of England. The *standard* of weight is the *troy pound*, copied in 1827, by Captain Kater, from the imperial troy pound of England, for the use of the mint of the United States, and there deposited. This pound is standard when in air in which the mercury stands at 30 inches in a barometer, and at 62 degrees in the Fahrenheit thermometer. The pound troy is assumed to contain 5760 grains; the commercial or avoirdupois pound, contains 7000 of these grains.

Standards of Volume.—The standard of liquid measure is the *gallon*; of dry measure, the *bushel*. The former is almost exactly equivalent to a cylinder 7 inches in internal diameter, and 6 inches in height; the latter to a cylinder of 18.5 inches internal diameter, and 8 inches in height, and when heaped the cone must not be less than 6 inches high, containing for a true cone, 2747.715 cubic inches.

The *gallon*, if filled with distilled water at the temperature of its maximum density (say 39.83° Fahrenheit, as determined by Mr. Hassler), contains, according to the official report, at that temperature, if weighed in air in which the barometer is 30 inches at 62° Fahrenheit, 58,372.2 standard grains (8.3389 pounds avoirdupois). The *bushel* is a measure containing 543,391.89 standard grains (77.6274 pounds avoirdupois) of distilled water at the temperature of maximum density, and barometer at 30 inches at 62° Fahrenheit.

According to Mr. Hassler's comparisons, the weight of a cubic foot of water at its maximum density, the barometer being 30 inches at 62° Fahrenheit, is 998.068 ounces avoirdupois; the weight of a cubic inch of such water being 252.6937 grains. The United States gallon is thus the old wine gallon of 231 inches, nearly; and the United States bushel, the Winchester bushel of 2150.42 cubic inches, nearly.

The *British* standard measure of volume, by Act of 1824, is the imperial gallon, containing, when weighed in air, both air and water being at the temperature of 62° Fahrenheit, and the barometer at 30 inches, 10 pounds avoirdupois. The cubic inch of distilled water (temperature 62°, barometer 30 inches), is declared to contain 252.458 grains; hence the imperial standard gallon contains 277.274 cubic inches. The imperial bushel, of 8 imperial gallons, contains 2218.192 cubic inches. Its dimensions are 19.5 inches outside diameter, 8.5 inside diameter, 18.25 depth, and 6 inches height of cone for heaped measure; the contents of the heaped bushel being 2815.488 cubic inches.

The United States standard gallon is to the imperial standard gallon, nearly, as to 5 to 6; the United States standard bushel is to the imperial standard bushel, nearly, as 32 to 33.

Metric System.

Metric System of Weights and Measures Permissible.—By an Act of Congress approved in July, 1866 (ante, Part III, p. 31), the use of the weights and measures of the metric system is made permissible; and contracts are declared not to be invalid because the weights and measures expressed or referred to therein are weights and measures of that system.

The following tables of equivalents are also therein recognized in the construction of contracts and in all legal proceedings.

Measures of Length.

0.001 meter	= 1 millimeter	= 0.0394 inches.
0.01 meter	= 1 centimeter	= 0.3937 inches.
0.1 meter	= 1 decimeter	= 3.937 inches.
1 meter	= 1 meter	= 39.37 inches.
10 meters	= 1 dekameter	= 393.7 inches.
100 meters	= 1 hectometer	= 328 1/2 feet.
1,000 meters	= 1 kilometer	= 3280 10/12 feet. 0.62136 miles.
10,000 meters	= 1 myriameter	= 32808 4/12 feet. 6.2137 miles.

Measures of Surface.

1 square meter	= 1 centare = 1550 square inches
100 square meters	= 1 are = 119.6 square yards.
10,000 square metres	= 1 hectare = 2.471 acres.

Measures of Volume.

Cubic Measure.

1 cubic centimeter	= 1 milliliter	= 0.001 liter.
10 cubic centimeters	= 1 centiliter	= 0.01 liter.
0.1 cubic decimeter	= 1 deciliter	= 0.1 liter.
1 cubic decimeter	= 1 liter	= 1 liter.
10 cubic decimeters	= 1 dekaliter	= 10 liters.
0.1 cubic meter	= 1 hectoliter	= 100 liters.
1 cubic meter	= 1 kiloliter, or stere	= 1000 liters.

Dry Measure.

1 milliliter	= 0.061 cubic inch.
1 centiliter	= 0.6102 cubic inch.
1 deciliter	= 6.1022 cubic inches.
1 liter	= 0.908 quart.
1 dekaliter	= 9.08 quarts.
1 hectoliter	= 2 bushels and 3.35 pecks.
1 kiloliter, or stere,	= 1.308 cubic yards.

Liquid Measure.

1 milliliter	= 0.27 fluid drachm.
1 centiliter	= 0.338 fluid oz.
1 deciliter	= 0.845 gill.
1 liter	= 1.0567 quarts.
1 dekaliter	= 2.6417 gallons.
1 hectoliter	= 26.417 gallons.
1 kiloliter, or stere,	= 264.17 gallons.

Weights.

1 cubic millimeter*	= 1 milligramme	= 0.001 gramme
10 cubic millimeters	= 1 centigramme	= 0.01 gramme
100 cubic millimeters	= 1 decigramme	= 0.1 gramme
1 cubic centimeter	= 1 gramme	= 1 gramme
10 cubic centimeters	= 1 dekagramme	= 10 grammes
1 deciliter	= 1 hectogramme	= 100 grammes
1 liter	= 1 kilogramme or kilo.	= 1,000 grammes
10 liters	= 1 myriagramme	= 10,000 grammes
1 hectoliter	= 1 quintal	= 100,000 grammes
1 cubic meter	= 1 millier or tonneau.	= 1,000,000 grammes

* Of water at maximum density.

1 milligramme	=	0.0154 grain avdp.
1 centigramme	=	0.1543 grain avdp.
1 decigramme	=	1.5432 grains avdp.
1 gramme	=	15,432 grains avdp.
1 dekagramme	=	0.3527 ounce avdp.
1 hectogramme	=	3.5274 ounces avdp.
1 kilogramme or kilo	=	2.2046 lbs. avdp.
1 myriagramme	=	22.046 lbs avdp.
1 quintal	=	220.46 lbs. avdp.
1 millier or tonneau	=	2204.6 lbs. avdp.

Metric Standards to be furnished each State.—By a joint Congressional resolution of the same date, the Secretary of the Treasury was "authorized and directed" to furnish to each State, "one set of the standard weights and measures of the metric system."

Metric Postal Balances to be furnished certain Post-offices.—By another act of the same date, the Postmaster-General was "authorized and directed to furnish to the post-offices exchanging mails with foreign countries, and to such other officers as he shall think expedient, postal balances denominated in grammes of the metric system; and until otherwise provided by law, one half ounce avoirdupois shall be deemed and taken for postal purposes as the equivalent of fifteen grammes of the metric weights, and so adopted in progression; and the rates of postage shall be applied accordingly."

It will be seen on reference to the tables above given, that one-half ounce avoirdupois is actually equal to about 14.176 grammes instead of fifteen grammes.

Length of the Meter.—The meter was designed to be the ten-millionth part ($\frac{1}{10000000}$) of the earth's meridian passing through Dunkirk and Formentera.* Later investigations, however, based on additional measures of meridional arcs in other parts of the world, have shown that the meter sensibly exceeds such ten-millionth part of the quadrant—the excess being equal (as is stated by Sir John Herschel) to about one part in 6400.

Weights in Common Use.

Avoirdupois Weight.

16 drams	=	1 ounce, *oz.*
16 ounces	=	1 pound, *lb.*
28 lbs.	=	1 quarter, *qr.*
4 qrs.	=	1 hundredweight, *cwt.*
20 cwt.	=	1 ton.
100 lbs.	=	1 cental.
175 troy lbs.	=	144 pounds avoirdupois.
1 lb. troy	=	5760 grains.
1 lb. avdp.	=	7000 grains.

This weight is applied to all coarse articles, such as hay, meat, fish, potash, groceries, hemp, flax, butter, cheese, &c., and all metals, except gold and silver. *Gross* weight is the weight of goods with the boxes, casks, or bags which contain them. *Net* weight is the weight of the goods only. Formerly the usual custom was to allow 112 pounds for a hundredweight, and 28 pounds for a quarter; but this practice has very nearly passed away. In buying and selling all articles of commerce estimated by weight, the laws of most of the States, as well as general usage, call 100 pounds a hundred weight, and 25 pounds a quarter. The custom-house, however, continues the old usage.

Troy Weight.

24 grains, *gr.*	=	1 pennyweight, *dwt.*
20 dwt.	=	1 ounce, *oz.*
12 oz.	=	1 pound, *lb.*

Gold, silver, and jewels are weighed by this weight.

Apothecaries' Weight.

20 grains	=	1 scruple, ℈
3 ℈	=	1 dram, ʒ
8 ʒ	=	1 ounce, ℥
12 ℥	=	1 pound, ℔

This weight is used by apothecaries and physicians in *compounding* medicines; but drugs and medicines are bought and sold by *avoirdupois* weight. The *pound* and *ounce* in this weight are the same as the *troy* pound and ounce.

Measures in Common Use.

Long Measure.

3 barleycorns	=	1 inch, *in.*
12 lines	=	1 inch.
12 inches	=	1 foot, *ft.*
3 feet	=	1 yard, *yd.*
5½ yards	=	1 rod, perch, or pole.
40 rods or perches	=	1 furlong, *fur.*
8 furlongs	=	1 mile, *m.*
6 feet	=	1 fathom.
3 miles	=	1 league, *lea.*
60 naut. or geog. miles	=	1 degree, *deg.* or °.
69⅙ statute miles	=	1 equatorial deg. nearly.
3 inches	=	1 palm.
4 inches	=	1 hand (horse measure).
9 inches	=	1 span.
18 inches	=	1 cubit (Scripture).

Long Measure is used in measuring distances, where length only is considered.

Square Measure.

144 sq. inches	=	1 square foot.
9 sq. feet	=	1 square yard.
30¼ sq. yards or 272¼ sq. feet	=	1 square rod, perch, or pole.
40 sq. rods	=	1 rood.
4 roods or 160 sq. rods	=	1 acre.
640 acres	=	1 square mile.

Square Measure is used in measuring surfaces, as land, flooring, plastering, &c.

Cubic Measure.

1728 cubic inches	=	1 cubic foot.
27 cubic feet	=	1 cubic yard.
40 feet of round or 50 feet of hewn timber	=	1 ton, or load.
42 cubic feet	=	1 ton of shipping.
16 cubic feet	=	1 foot of wood, or a cord foot.
8 cord feet or 128 cubic feet	=	1 cord.

Cubic Measure is used in measuring solid bodies, having *length*, *breadth*, and *thickness*; as timber, stone, boxes of goods, the capacity of rooms, ships, &c.

Cloth Measure.

2¼ inches	=	1 nail, *na.*
4 nails	=	1 quarter, *qr.*
4 quarters	=	1 yard, *yd.*
3 quarters	=	1 ell Flemish.
5 quarters	=	1 ell English.
6 quarters	=	1 ell French.
37.2 inches	=	1 ell Scotch.

This measure is used in buying and selling cloth, ribbons, &c.

Wine Measure.

4 gills	=	1 pint, *pt.*
2 pints	=	1 quart, *qt.*
4 quarts	=	1 gallon, *gal.*
42 gallons	=	1 tierce.
1½ tierce, or 63 gal.	=	1 hogshead, *hhd.*
1⅓ hogshead, or 84 gal.	=	1 puncheon.
1⅓ puncheon, or 126 gal.	=	1 pipe.
2 pipes	=	1 tun.
231 cubic inches	=	1 gallon.
10 gallons	=	1 anker.
18 gallons	=	1 runlet.
31½ gallons	=	1 barrel.

Wine, spirits, cider, vinegar, oil, honey, &c., are measured and sold by this measure. In London the gill is usually called a *quartern*; but in the North of England it is a *noggin*, and a half pint is termed a gill.

Ale and Beer Measure.

2 pints	=	1 quart.
4 quarts	=	1 gallon.
9 gallons	=	1 firkin.
2 firkins	= 18 gal.	= 1 kilderkin.
2 kilderkins	= 36 gal.	= 1 barrel.
1½ barrel	= 54 gal.	= 1 hogshead.
1⅓ hogshead	= 72 gal.	= 1 puncheon.
1½ puncheon	= 108 gal.	= 1 butt.

The Ale gallon contains 282 cubic inches. In some of the New England States, the barrel for cider and beer is legally fixed at 32 gallons. In other States it is of different capacity.

* Sir John Herschel has called attention to the remarkable fact, not generally known, that the earth's polar semi-axis contains almost precisely 1001 millions of English quarter inches: and recommends the augmentation of the existing English measures of length by their one thousandth aliquot part; the augmented measures to be designated "geometrical measures."

Thus augmented, a cubic double foot (or a cube, the sides of which are each twenty-four "geometrical" inches), will contain almost exactly 1000 half pounds avoirdupois (more exactly 1000.131), of distilled water at its temperature of maximum density; and a square the side of which measures 10,000 of the new (or geometrical) quarter-inches, will contain almost precisely one acre (more exactly 0.9984 acre). These close approximations to integral ratios, show that the familiar units of measure and weight may be very nearly preserved in a decimal system based upon a natural unit.

Apothecaries' Measure.

60 minims (or drops), ♏	=	1 fluid drachm, f ʒ
8 fluid drachms	=	1 fluid ounce, f ℥
16 fluid ounces	=	1 pint (*octarius*), O.
8 pints	=	1 gallon (*congius*).

Dry Measure.

2 pints	=	1 quart, *qt.*
4 quarts	=	1 gallon, *gal.*
2 gallons	=	1 peck, *pk.*
4 pecks	=	1 bushel, *bu.*
36 bushels	=	1 chaldron, *ch.*
4 bushels (in England)	=	1 coom.
2 cooms " "	=	1 quarter.
5 quarters " "	=	1 wey.
2 weys " "	=	1 last.

A gallon, dry measure, contains 268 4-5 cubic inches. This measure applies to all goods that are not liquid and are sold by measure, as corn, fruit, salt, coal, &c.

Shipping Admeasurement.

REGISTER TON.—For *Register Tonnage*, or for measurement of the entire internal capacity of a vessel:

100 cubic feet = 1 register ton.

This number is arbitrarily assumed to facilitate computation.

SHIPPING TON.—For the measurement of cargo:

40 cubic feet	=	1 U. S. shipping ton.
	=	31.16 imperial bushels.
	=	32.143 U. S. bushels.
42 cubic feet	=	1 British shipping ton.
	=	32.719 imperial bushels.
	=	33.75 U. S. bushels.
350 cubic feet	=	1 keel.

1 U. S. (or Winchester) bushel = 2150.42 cubic inches.

1 imperial bushel	=	2218.192 cubic inches.
	=	1.0315157 U. S. bushel.
1 English quarter	=	8 imperial bushels.
	=	8¼ U. S. bu. (nearly).
	=	17745.54 cubic inches.
	=	10.2694 cubic feet.

A shipping ton (U. S.) of 40 cubic feet equals *three and nine-tenths* (3.895) English quarters of 8 imperial (or 8¼ U. S.) bushels each. A shipping ton (British) of 42 cubic feet, equals *four and one-tenth* (4.09) English quarters. A shipping ton of 41 (or more exactly 40.9776) cubic feet, would equal exactly *four* English quarters; *i. e.*, 32 imperial bushels, or 33 United States bushels.

WHEAT A STANDARD OF VOLUME AND WEIGHT.—Wheat is a standard alike for the volume and weight of cargoes. When in bulk on board ship, this commodity occupies about *fifteen* per cent. less space than when filled into measures of capacity in the customary way. So compressed, a ton of 2240 pounds occupies about 40 cubic feet.

MEASUREMENT CARGO.—The capacity of a vessel for cargo, on voyages of average length, is usually estimated at from 20 to 25 per cent. *less* than her Register Tonnage, or entire internal capacity. This net space, in cubic feet, divided by 40, gives, in shipping tons of 40 cubic feet each, her "Measurement Cargo," so called, or her net carrying capacity, in shipping tons. Her measurement cargo is, therefore, from 1⅔ to 2 times the number of register tons, of 100 cubic feet each, in her Register Tonnage.

DEAD WEIGHT CARGO.—The "Dead Weight Cargo" of a vessel, or the net weight in tons, of the cargo which the vessel can safely carry on voyages of average length, is approximately ascertained by dividing the entire internal capacity of the vessel in cubic feet by 63, and deducting from the gross result one-fourteenth (or about 7 per cent.) for the weights of water, provisions, crew, and their luggage. The number of tons weight in this net result is, therefore, about 1½ times the Register Tonnage, or number of tons of volume in the entire internal capacity of the vessel.

LOAD DISPLACEMENT.—The "Load Displacement" of a vessel, or the entire weight of the vessel, cargo, &c. when fully equipped and ready for sea, may be ascertained by dividing the number of cubic feet of sea-water displaced by the vessel by 35, the number of cubic feet, occupied by a ton (2240 pounds) of sea-water.

RELATIVE BUOYANCY OF IRON AND WOODEN HULLS. In case of vessels of *wooden* hulls, whether sailing or steam, about 60 per cent. of the "load displacement" is for cargo, and 33 per cent. for the hull, the remaining 7 per cent. being for the weights of water, provisions, crew, &c. In case of *iron* hulls, if of sailing vessels, the weight allowed for cargo is about 68 per cent. of the displacement, if of steam, 65 per cent. The weight of cargo which can be carried is therefore relatively greater with *iron* hulls than with *wooden*; 13 per cent. greater if of sailing vessels, 9 per cent. if of steam.

NEW MODE OF ADMEASUREMENT OF VESSELS.—The new "mode" for the admeasurement of vessels in use in the United States, since the Act of Congress of May, 1864, is very accurate; prior to that date, the system was rude, and, in its results, inaccurate. The new system differs somewhat from the British system (adopted by Act of Parliament in 1854), chiefly as applied to steamers. In the British measurement of steamers, deductions are made for the space occupied by engines, boilers, and coal; no such deductions being made for United States steamers under the United States law. Under the new United States method, the Register Tonnage of double-decked and three-decked vessels is somewhat augmented, of clipper and half clipper vessels diminished, of single-decked sailing vessels, canal boats, and freight barges on the Western rivers diminished, and of river and lake steamers largely increased.

Measuring Distances.

7 92-100 inches	=	1 link.
25 links	=	1 pole.
100 links	=	1 chain.
10 chains	=	1 furlong.
8 furlongs	=	1 mile.

Used by engineers, surveyors, &c.

Time.

60 seconds	=	1 minute.
60 minutes	=	1 hour.
24 hours	=	1 day.
7 days	=	1 week.
2 weeks	=	1 fortnight.
4 weeks	=	1 month.
13 months, 1 day, 6 hours, or 365 days, 6 hours	=	1 Julian year.
12 calendar months	=	1 year.

Used for computing time.

Circular Motion.

60 seconds, or 60″	=	1 prime minute.
60 minutes, or 60′	=	1 degree, °.
30 degrees	=	1 sign, *s.*
12 signs, or 360 degrees	=	the whole great circle of the zodiac.

Used in measuring latitude and longitude, &c.

Numbers.

12 units	=	1 dozen.
12 dozen	=	1 gross.
12 gross	=	1 great gross.
20 units	=	1 score.

Paper.

24 sheets	=	1 quire.
10½ quires	=	1 token.
20 quires	=	1 ream.

TABLES

OF THE

CHIEF COMMERCIAL WEIGHTS AND MEASURES

OF DIFFERENT COUNTRIES,

REDUCED TO THE LEGAL STANDARDS OF THE UNITED STATES, BOTH COMMON AND METRIC.

ABYSSINIA.

Rottel (rotolo, or liter) of 12 wakihs, each of 10 derimes = 4800 (troy) grains = 311.03 grammes.
Mocha of 12 derimes = 480 grains = 31 10 grammes.
Pik (Turkish) = 27 inches = 0.686 meter.
Ardeb (in Gondar) of 10 madegas = 0.125 bushel = 4.40 liters.
Ardeb (in Massuah) of 24 madegas = about 0.300 bushel = 10.57 liters.
Kuba, . . { = 62 inches / = 0.276 gallon } . . 1.016 liter.

ARGENTINE CONFEDERATION.

Quintal of 100 libra = 101.27 lbs. avoirdupois = 45.9367 kilogrammes.
Arroba of 25 libra = 25.32 lbs. avoirdupois = 11.4842 kilogrammes.
Libra = 1.0127 lb. avoirdupois = 459.367 grammes.
Marco (for gold and silver) = 3544.4 grains = 229.684 grammes.
Vara of 3 pies = 0.9478 yard = 0.8667 meter.
Pie = 0 9478 foot = 0 2889 meter.
Lastre (last) of 2 tonneladas (tons) or 15 fanegas = 58.404 bushels = 205 80 liters
Fanega = 3 8936 bushels = 137 20 liters.
Frasco = 0.6274 gallon = 2 375 liters.
Baril of 32 frascos = 20.0787 gallons = 76 liters.

AUSTRIA.

Pfund = 8642 209 grains = 560.012 grammes.
Zoll-pfund (customs-pound) = 7716.174 grains = 500 grammes.
Münzpfund(coin-pound)=7716.174grains=500grammes.
Centner = 123.4615 lbs. avdp. = 56 0012 kilogrammes.
Saum = 275 lbs. avoirdupois = 154.003 kilogrammes.
Metze = 1.7454 bushel = 61 5045 liters.
Eimer of 40 maass = 14.95 gallons = 56.605 liter.
Maass = 0.373 gallon = 1 415 liter.
Fuss of 12 zoll = 1 03713 foot = 0 31611 meter.
Elle (imperial) = 0 85217 yard = 0.77921 meter.

AZORES or WESTERN ISLANDS. (See PORTUGAL.)

Alqueire of 2 meios. = 0.334 bushel . = 11.95 liters
Fanga of 4 alqueires = 1 336 bushel . = 47.80 liters

BADEN.

Pfund, . . { = 1.1023 lb. avdp. / = 1.3896 lb. troy } = 500 grammes.
Fuss, . . . = 0.9 428 foot = 0.3 meter.
Elle, . . . = 0.66618 yard = 6 decimeters.
Zuber, . . = 42.5732 bushels = 1500 liters.
Malter, . . = 4.25752 bushels = 150 liters.
Fuder, . . = 39.6262 gallons = 1500 liters.
Quetze, . . = 3.9626 gallons = 15 liters.

BAVARIA.

Centner, . . = 123.456 lb. avdp. = 56 kilogrammes.
Pfund, . . = 1.23456 lb. avdp. = 560 grammes.
Zollpfund and Muenzpfund, } = 1.1023 lb. avdp. = 500 grammes.
Mark, . . = 0.6268 lb. troy = 233.950 grammes.
Fuss, . . . = 0.95757 foot = 0.291859 meter.
Elle, . . . = 0.9110 yard = 0.833015 meter.
Schäffel, . . = 6.3103 bushels = 222.357 liters.
Maass, . . = 0.2824 gallon = 1.06903 liter.
Schenk-eimer, . = 16.944 gallons = 64.1416 liters.

BELGIUM.

French system.

BRAZIL. (Like PORTUGAL.)

Metric system obligatory from 1st January, 1873
Tonelada (ton for shipping) = 2240 lbs. avdp. = 1016 kilogrammes.
Medida = 0.73306 gallon = 2.7748 liters.
Arratel = 1.0192 lb. avoirdupois = 459 grammes.

BREMEN.

Pfund, . . = 1.099 lb. avdp. = 498.5 grammes.
Fuss, . . = 0.9493 foot = 0.28935 meter.
Elle, . . = 0.8323 yard = 0.5787 meter.
Scheffel, . . = 2 103 bushels = 74.10387 liters.
Stübchen, . = 0.85103 gallon = 33.21318 liters.

BRUNSWICK.

Pfund, . = 1.02958 lb. avdp. = 467.11 grammes.
Fuss, . = 0.93625 foot = 0.28536 meter
Elle, . . = 0.6242 yard = 0 570725 meters.
Wispel, . = 35.3544 bushels = 1245.7904 liters.
Stübchen, = 0.85103 gallon = 32.21318 liters.

CANADA. (Like ENGLAND.)

Ell, . . = 1.25 yard . . = 1.14296 meter.
Minot, . = 1.10749 bushel . = 39.025 liters.

CHILI.

Libra . = 1 01412 lb. avdp. . = 460 grammes.
Fanega, . = 2 838 bushels . . = 100 liters.
Quartillo, = 0 2906 gallon . . = 1.1 liter.
Vara, . = 2.7493 feet . . . = 0.836 meter.

CHINA.

Pecul, . = { 133.333 lbs. avdp., / 162.0363 lbs. troy, } = 60.4787 kilogrammes
Catty, . = 1.3333 lb. avdp. . = 604.7896 grammes.
Chih (custom-house) } = 14.1 inches, . = 0.35813 meter.
Sei, . = 3.4716 bushels, . = 122.43 liters.

COCHIN-CHINA. (Like CHINA.)

Tael, . = 590.75 grains troy, . = 38.28 grammes
Covid, . = 0.4166 yard, . . . = 0.381 meter.

CEYLON or SELAN. (English measure.)

Candy, . = 545 lbs. avdp., . = 247.2 kilogrammes
Amomam, = 5.7757 bushels, . = 203.52 liters.

CURACAO. (Like NETHERLANDS.)

Vara (yard), . = 33.375 inches, . = 0.8477 meter

CYPRUS.

Pik, . . = 0.7347 yard, . = 0.6718 meter.
Medinno, = 2.1312 bushels, . = 75.097 liters.
Cass, . = 1.25 gallon, . . = 4.73 liters.
Kantar, . = 524.20 lbs. avdp., = 237.77 kilogr.
Oka, . = { 19570 grains, / 2.7957 lbs. avdp. } = 1.2681 kilogr.
Rotolo, . = 1⅛ oka.

DENMARK.

Pund, . = 1.1025 lb. avdp., . = 500 grammes.
Mark, . = 0.630404 lb. troy, = 235.2941 grammes.
Fod, . . = 1.01 foot, . . = 0.31385 meter.
Alen, . . = 0.68648 yard, . = 0.62771 meter.
Tönde (ton), = 3.94783 bushels, . = 139.1213 liters.
Pott, . . = 0.2552 gallon, . = 0.96612 liter.

ECUADOR. (Like SPAIN.)

EGYPT.

Derhem (drachm),=47.6512 grains troy=3.0884 grammes.
Oka, = 2.7235 lbs. avdp., = 1.23536 kilogramme.
Rotolo, = 0.9804173 lb. avdp., = 444.73 grammes.
Government rotolo, = 1.2256 lb. avdp., = 551.91 grammes.
Pik, (Istambuli), = 0.2654 inch, = 0.677 meter.
Ardeb (Alexandria), = 7.6907 bushels, = 271.0 liters.

ENGLAND.

Pound avdp., = 1.215278 lb. troy, = 453.5922 grammes.
Pound troy, = 0.822857 lb. avdp., = 373.2416 grammes.
Imperial quarter, = 8.25212 U. S. bush., = 290.7813 liters.
Imperial bushel,=1.03152 Winch. bush.,=36.34766 liters.
Imperial gallon, = 1.20032 gallon, = 4.543458 liters.
Ale and beer gallon, = 1.2204 gallon, = 4.6209 liters.
Yard, = 3 feet, = 0.9143835 meters.

FRANCE.

Mètre, =
39.37040 inches, or . .
9.84260 hands, or . .
3.280867 feet, or . . } = { 1 meter, or
1.093622 yard, or . . 10 decimeters, or
0.0994202 half-chain, . . 100 centimeters, or
1000 millimeters.

Kilomètre, =
1093 622 yards, or . . } = { 1/10 myriameter, or
99.4202 half-chains, or . 1 kilometer, or
49.7101 chains, or . . 10 hectometers, or
0.621376 mile, . . 100 dekameters, or
1000 meters.

Litre, =
0.26417 gallon, ... } = 1 cubic decimeter.
1.02567 quart, liquid measure, .

Hectolitre, =
2.8378 bushels, . . . } = 100 liters.
90.8 quarts, dry measure, .

Each of the French measures of volume has its half and its double measure.

Gramme, = 15.4323488 grains, = { 10 decigrammes, or
100 centigrammes, or
1000 milligrammes.

Kilogramme, =
15.4323488 grains, or . .
2.204621 lbs. avdp. (of 7000 grains), or
2.679227 lbs. troy (of 5760 grains), or } = { 10 hectogrammes.
0.0787365 avdp. quarter (of 28 lbs.), or 100 dekagrammes
0.0196841 hundred wt. (of 112 lbs.), or 1000 grammes.
0.0110231 centals (of 100 lbs.), . .

Metric quintal, =
7.873647 avdp. qrs. (of 28 lbs.), or
1.968412 cwt. (of 112 lbs.), or . } = { 10 myriagrammes
2.204621 centals (of 100 lbs), . 100 kilogrammes.

Millier, or metric tonne, =
19 684118 hundred wt. (of 112 lbs.), or
0.9842059 long ton (of 2240 lbs.), or } = { 10 quintals, or
1 10231062 short ton (of 2000 lbs.) 1000 kilogr.
22.046212 centals (of 100 lbs.),

GERMANY.

Zollverein (Customs' Union), an important Commercial Union originating in 1828; embracing in 1833 all the German States, except Austria, Leichtenstein, Holstein, the two Duchies of Mecklenburg, and the three free cities of Hamburg, Lübeck, and Bremen; dissolved with the close of the year 1865, and held together only by temporary agreements until Nov. 1, 1867, when a new Commercial Treaty was concluded between the North German Confederation and the South German States.

The unit of weight is the zollpfund (customs' pound) of 500 grammes.

Zollpfund, of 30 zoll-loth, = 7716.1744 U. S. grains, = ½ kilogramme.

Zollcentner, of 100 zollpfund, = 110 23106 lbs. avoirdupois, = 50 kilogrammes.

Zollstein, of 20 zollpfund, = 22 04621 lbs. avoirdupois, = 10 kilogrammes.

Münzpfund, of 10000 ass, = 7716.1744 U. S. grains, = 500 grammes.

NORTH GERMAN CONFEDERATION.

(Established since the war with Austria, in 1866.)

(*New System.*)

By a decree of the 17th of August, 1868, the metrical (French) system of weights and measures has been adopted, commencing with the 1st of January, 1870, and will be compulsory from the 1st of January, 1872.

The *base* of the new system is the *meter* or *stab;* the same as the French mètre.

The *unit of length* is also the meter or stab.
0.01 meter, . . = 1 zentimeter or neu-zoll.
0 001 meter, . . = 1 millimeter or strich.

The *unit of surface* is the quadrat-meter (square meter), or quadrat stab.
0 01 of a quadrat-meter, . . . = 1 ar.
0 001 of a quadrat-meter, . . . = 1 hektar.

The *unit of volume* is the 0.001 of a kubik-meter or kubik-stab, and is called a liter or kanne.
½ liter, = 1 schoppen.
100 liter, = 0.1 kubik-meter, = 1 hectoliter or fass.
50 liter, = 1 scheffel.

The *unit of weight* is the kilogramme (equal to 2 pfund).
10 grammes, = 1 dekagramme or neu-loth.
0.1 gramme, = 1 dezigramme.
0 01 gramme, = 1 zentigramme.
0.001 gramme, = 1 milligramme.
½ kilogramme, { = 1 pfund, / = 50 neu-loth, } = 1 1023106 lb. avdp.
50 kilogramme, or 100 pfund, = 1 zentner.
1000 kilogramme, or 2000 pfund, = 1 tonne.

The *unit of money-weight* continues to be the münzpfund (of 500 grammes) divided into 10,000 ass.

The *unit of weight for purposes of assay*, or for trying gold and silver, is the 0 001 part of the münzpfund (= ½ gramme or 500 milligrammes), which unit is again divided into 1000 parts.

GREECE.

French system since 1836.

	Former.	Metric.
Mina (kilogr.),	= 2.2 1462 lbs. avdp.,	= 1.00 kilogr.
Royal mina,	= 3 30693 lbs. avdp.,	= 1.5 kilogr.
Talanton,	= 330.697 lbs. avdp.,	= 150 0 kilogr.
Piki,	= 1.09363 yard,	= 1.0 meter.
Litra,	= 1.0567 quart,	= 1.0 liter.
Kailon,	= 2.83782 bushels,	= 1.0 hectoliter.

GUIANA.

BRITISH GUIANA. See LONDON.

FRENCH GUIANA.

Livre, . = { 1.079176 lb. avdp., / 1.31119 lb. troy, } = 489.5058 grammes.
Pied de roi, = 1.065765 foot, . = 0.32 8394 meter.
Aune, . = 1.20972 yard, . = 1. 884.6 meter.
Muid, . = 70 85525 gallons, . = 268 2195 liters.
Boisseass, = 0.36915 bushel, . = 13.0083 liters.

DUTCH GUIANA. See NETHERLANDS.

HAMBURG.

Pfund, . = { 1.0683 lb. avdp., / 1 2184 lb. troy, } = 481.60945 grammes.
Mark, . = 0.626554 lb. troy, = 233 85489 grammes.
Fuss, . = 0.94121 foot, . = 0.28657 meter.
Elle, . = 0.62681 yard, . = 0.57314 meter.
Brabantine elle, = 0.75615 yard = 0 69141 meter.
Fass, . . = 1.5597 bushel, = 54 9615 liters.
Ohm (=4 ankers), = 38.2782 gallons, = 144.8306 liters.

HANOVER. (Like PRUSSIA.)

HAVANA. (ISLAND OF CUBA.)

Castilian weight (See SPAIN.)

Varra (Cubana), . = 33.375 inches, = 0 8477 meter
Fanega, . . . = 3.12367 bush., = 110.66 liters.
Arroba (former Castilian cantara,) } = 4.10 gallons, = 15.44 liters.

HUNGARY. (Like AUSTRIA.)

Oka, . . = 3.0817 lbs. avdp., = 1.400 kilogr.
Arsin, . . = 0 6.919 yard, = 0.43440 meter
Stab, . . = 5 8.65 feet, = 1.5895 meter.
Metzen, . = 1.77354 bushel, = 62.4984 liters.
Urna or eimer, = 14 305339 gallons, = 54.1527 liters.
Fass, . . = 52.545 gallons, = 198 89348 liters.

INDIA (EAST). (English Measures.)

BENGAL.

Tola, . . = 180 grains troy, = 11 66375 grammes.
Man or maund, = 82 2875 lbs avdp., = 37 3221 kilogr.
Factory maund, = 74 667 lbs avdp., = 33.860 kilogr.
Guz, . . = 1 00 yard, . = 0.91438 meter.
Kahoon (grain), = { 2986 666 lbs avdp., 42 44 bushels, } = 1354 72 kilogr.

BOMBAY.

Candy, . . = 560 00 lbs. avdp, = 254.00 kilogr.
Covid (haut), . = 1.50 foot, . = 0.4572 meter.
Candy (grain), = 358 4 lbs. avdp, = 162.567 kilogr.
Rice candy (near 25 bush.) } = 215.9375 lbs avdp., = 97.947 kilogr.
Maund, . . = 28 00 lbs. avdp., = 12.70 kilogr.

MADRAS.

Candy, = 500 lbs. avdp., = 226.8 kilogrammes.
Maund, = 25 00 lbs avdp., = 11.3498 kilogr.
Garce, = 139 512 bushels, = 4 916 kiloliters.
Parah, = 1.7439 bushel, = 61.45 liters
Covid (cubit), = 0.50 yard, = 0.45719 meter.

IONIAN ISLANDS. (Like ENGLAND.)

Libra sotille Ionia, = 1 lb. troy, = 373 2166 grammes.
Libra grossa, = 1 lb, avdp., = 453.5922 grammes.
Jarda Ionia, = 1 yard, = 0.91438 meter.
Gallone, . = { 0.12894 bushel, 1.20032 gallon, } = 4.543458 liters.
Chilo, . . = 1.03152 bushel, = 36.34766 liters.
Barilla (16 imperial gallons), } = 19.21307 gallons, = 72.72537 liters.

ITALY.

(Metrical and decimal system of France.)—Formerly:

Libbra, . . = 0.81463 lb. avdp., = 369,508 grammes.
Piede (Liprando), = 1.68561 foot, = 0.513757 meter
Sacco, . . = 3.27179 bushels, = 115.6278 liters,
Brenta, . . = 12 99317 gallons, = 49.285 liters.

JAMAICA. (Like ENGLAND.)

JAPAN.

Monme, . = 27.0067 grains troy, = 1 75 gramme.
Rjoo, . . = 1 6 288 grains troy, = 7.525 grammes.
Sals, . . = 11 9291 inches, = 0.303 meter.
Sjoo, or masa, = 0.459128 gallon, = 1.738 liter.

LÜBECK.

Pfund, . . = 1.07219 lb. avdp., = 486.474 grammes.
Mark, . . = 1.2 22 lb. troy, = 467.3642 grammes.
Fuss, . . = 0.9465 foot, = 0 2876 meter.
Elle, . . = 0.6291 yard, = 0.5752 meter.
Scheffel (rye, barley), } = 0.98349 bushel, = 34.694 liters.
Scheffel (oats, fruit), } = 1.12 28 bushel, = 39.514 liters.
Ohm, . . = 38.4394 gallons, = 145 501 liters.
Quartico, . = 0.24023 gallon, = 0.90938 liter.

MADEIRA. (See PORTUGAL.)

Arratel (libra), = { 1.01085 lbs. avdp, 1.2285 lb. troy, } = 485.547 grams.
Alqueire, . = 0.399 bushel, . = 14 095 liters.
Almude, . = 4.68057 gallons, . = 17.718 liters.

MALTA.

Foot, = 11.1666 inches, = 0.28363 meter.
Canna, = 2 28.5 yards, = 2.098) meters.
Salma, = 8 1973 bushels, = 288.51 liters.
Barile, = 11.2468 gallons, = 42 57 liters.
Libbra, = { 1.7 lb. avdp., 0.85076 troy, } = 317.5 grammes.

MARTINIQUE.

(French metric system.)

Livre, = { 1.079176 lb. avdp., 1.311499 lb. troy, } = 489.5058 gramm.
Aune, = 1.30148 yard, . = 1.191 meters.
Barique, = 50 gallons, . = 186.26 liters.

MAURITIUS. (ISLE DE FRANCE.)

French metric system.—Still used:

Quintal, . = 108 lbs. avdp., = 48.989 kilogr.
Ton (shipping), = 2160 lbs. avdp., = 979.876 kilogr.
Aune, . . = 1.30148 yard, = 1 191 meter.
Velt, . . = 2 00 gallons, = 7.57, liters.
Cask, . . = 60 00 gallons, = 227.13 liters.

MEXICO.

Weight like HAVANA.

Tercio (of tobacco), = 160 lbs. avdp., = 72.576 kilogr.
Baril, . . = 20 gallons, = 75.71 liters.
Vara, . . = 0.9139 yard, = 0.83695 meter
Fanega, . . = 1.54728 bushel, = 55.501 liters.
Frasco, . . = 2.5 quarts . = 2.8389.

MOLDAVIA. (DANUBIAN PRINCIPALITIES.)

Oka (Jassay), = 2.8505 lbs. avdp., = 1.29298 gramme.
Palma, . . = 0.9074 foot, = 0.27659 meter.
Khalebi (woollen goods), } = 0.7344 yard, . = 0.6713 meter.
Kot (silk and linen goods), } = 0.6905 yard, = 0.6314 meter.
Kilo, . . = 19.25 bushels, = 4.351 hektoliters.

MOROCCO.

Artal, . . = 1.12 lb. avdp., = 508 grammes.
Codo (dhra'a), = 0.62446 yard, . = 0.571 meter.
Muhd, . = about 0.497 bushel, = about 14.00 litres.

NETHERLANDS.

Former Weights and Measures.

Trovish pond, = 1.3186 lb. troy, = 492 1677 grammes.
Old pond, . . = 1.0893 lb. adp., = 494.0904 grammes.
Voet, . . = 0.9289 foot, = 0 283133 meter.
Old Amsterdam el, } = 0.7522 yard, = 0.68781 meter.

(The Netherlands adopted the French metric system in 1816.)

Last, = 30 mud, = 85.13 bushels, = 30 hektoliters.
Eli, ... = 1.099 yard, . = 1 meter.
Vah, = 100 kannen, = 26 41 gallons, = 100 liters.
Pond, { 10 onsen, or 100 looden, or 1000 wigtjes, } = { 2 20462 lb. advp., or 2 69923 lb. troy, or 1 kilogramme.

Apothecary's pond, = 375 wigtjes (grammes).

In the Netherlands' Colonies (Batavia, &c.), the former weights and measures are still in use; also—

Koyang (rice), = 3662.042 lbs. troy, = 1661.066 kilogr.
Old kan, . . = 0.3962 gallon, = 1 49 liter.

1 pikol = 100 catties = 10 gantang (coffee), = 135.6312 lbs. avdp. = 61 5210 kilogramme.

On the Molucca Islands, the New Netherlands measures have been introduced since 1839.

NEW GRANADA, OR UNITED STATES OF COLOMBIA.

(Recently adopted French measures and weights.)

PAPAL STATES.

The French metric system, although adopted in 1848, to commence with 1st of January, 1850, has not been enforced

Hitherto,

Pied, . . = 0.9766 U. S foot, = 0.2976 meter.
Canna (mercantile), } = 2.179 yards, = 1.9926 meter.
Rubblio, . = 0.8356 bushel, = 294 46 liters.
Barile (wine), = 15.412 gallons, = 58 3416 liters.
Barile (oil), = 15.185 gallons, = 57.4806 liters.
Libbra, { = 0.74753 lb. avdp., = 0.90845 lb. troy, } = 339.073 kilogr.

PERSIA.

Guz shah (gers or arkin), = 3.333 feet, = 1.0160 meter.
1 artaha = 8 collothun = 25 capichas = 50 chenicaas = 200 sextarios = 1.8514 bushel = 65 238 liters.
The only weight common to all provinces is the miskal 174.7025 troy grains = 4.8406 grammes.

In Tauris, Meshid, Herat:

40 seers = 640 miskal = 5.830047 lbs. avdp. = 3.098 kilogrammes.

In Ispahan:

1 mahnd shah = 1280 miskal = 13. 6601 lbs. avdp. = 6.196 kilogrammes.

In Resht:

2 royal mahnd = 2560 miskal = 27.3202 lbs. avdp. = 12.392 kilogrammes.

In Shiras, Bushir, and Gamri:

Mahnd (or maund) = 2560 miskal.

In Teheran:

1 rik = 1600 miskal.

PERU.

Spanish (Castilian) weights.

Vara, = 33.367 inches, = 0.8475 meter.
Fanega, = 140 Castilian pounds, = 64.41302 kilogr.

PORTUGAL.

Arratel or libra, = 1.01192 lb. avdp., = 459 grammes.
Palemo de craveiro, = 8 661 inches, = 0 22 meter.
Vara, = 1 2030 yard, = 1 1 meter.
Pè, = 1.0827 foot, = 0 33 meter.
Alqueire, = 0.3928 bushel, = 13 841 liters.
Almude = 4.4224 gallons, = 16.74 liters.

PRUSSIA.

(For metric weights and measures, see GERMANY.)

Former pfund, = 1.03114 lb. avdp., = 467.72 grammes.
Former fuss, = 1 0297 foot, = 0 31385 meter.
Former elle, = 0 7294 yard, = 0 66694 meter.
Former scheffel, = 1.5597 bushel, = 54.9615 liters.
Former eimer, = 18.149 gallons, = 68.702 liters.

RUSSIA.

Funt (pound), = { 1.0972 lb. troy, / 0.9028 lb avdp., } = 409 5116 grammes.
ud of 40 funti = 36 113 lbs. avdp. = 16.3805 kilogrammes.
Berkovetz of 10 pudi = 361.13 lbs. avdp. = 163.805 kilogrammes.
Stopa = 14 inches = 0.35559 meter.
Arsheen = 28 inches = 0.71119 meter.
Sashen of three arsheens = 7 feet = 2 13357 meter.
Chetviert = 5.9560 bushels = 2 0990 hectoliters.
Vedro = 3 2490 gallons = 12 2989 liters.

SANDWICH ISLANDS.

Weights, &c , as in United States
Barrel of whale oil, = 31.5 gallons, = 119.2427 liters.

SAXONY. (See NORTH GERMANY.)

Former pfund (Leipzig), = 1.03093 lb. avdp., = 467 6246 gram.
Fuss, = 0.9291 foot, = 0 28319 meter.
Elle, = 1.8582 foot, = 0 56638 meters.
Sheffel, = 2.9510 bushels, = 103.983 liters.
Eimer, = 17.79519 gallons, = 97.3626 liters.

SPAIN.

French metrical system. In the Spanish Colonies the old *weights and measures* are still in use, principally Castilian.

Castilian:

Libra, = 7100 32 grains troy, = 460 093 grammes.
Pié, = 0 91407 foot, = 0 278655 meter.
Vara, = 0 914117 yard, = 0 835905 meter.
Fanega, = 1 57527 bushel, = 55 501 liters.
Cantara (arroba mayor, for wine) = 4.2618 gals. = 16.131 liters.
Cuartillo = 0.13322 gallon = 0.5043 liter.

SOUTH AMERICA.

UNITED STATES OF COLOMBIA (or *New Granada*).

French kilogrammes in custom-house practice; other measures as in Venezuela.

VENEZUELA.

Castilian weights and measures. (See SPAIN.)

BOLIVIA.

Kilogrammes at custom-house.

SWEDEN AND NORWAY.

Skalpund = { 0.936091 lb. avdp., / 1 387049 lb. troy, } = 425.010 grammes.
Fot, = 0 974102 foot, = 0 296901 meter.
Kanna, = 0 6016 gallon, = 2 61.138 liters.
Am, = 41 4834 gallons, = 157.0313 liters.

SWITZERLAND.

French system since 1851.

Pfund, = 1 1 2236 lbs. avdp., = 500 grammes.
Centner, = 100 pfund, = 11 .236 lbs. avdp., = 50 kilogr.
Fuss, = 1 1 inches, = 0 3 meters.
Quarter, = 0 4257 bushel, = 15 liters.
Pot, = 1 58504 quart, = 1.5 liter.
Muid, = 39.626 gallons, = 150 liters.

TRIPOLI.

Kantar = 40 oke (lb.) = 107 666 lb. avdp. = 48.832 kilogrammes.
Oka = 40 uckie = 2 6916 lbs. avdp. = 1 2208 kilogramme
Pik = 26.42 inches = 0 671 meter.
Pik or dra arabic = 19 03 inches = 0 483 meter.
Hueba = 16 orbah = 3.0452 bushels = 107.3 liters.

TUNIS.

Uckia = 488.90 grains troy = 31.680 grammes.
Rotoli = (pound) (rug) 1 1175 lb avdp. = 506 88 grammes
Rotoli sucky (meat, &c.), 1 2532 lb. avdp. = 563.445 grammes
Rotoli ghredari (vegetables) 1.4098 lb. avdp. = 639.453 grammes.
Drad hendaseh (woollen goods) = 0.6723 meter.
Turkish pik = 0 6370 meter.
Arabian pik = 0 4883 meter
Cafiz = 14 0753 bushels = 4.96 hektoliters.
Metter = 2.6417 gallons = 10 liters.

TURKEY.*

Cantar = 44 oke = 100 rotoli = 124.7036 lbs. avdp. = 56.565 kilogrammes
Oka = 2.83418 lbs. avdp = 1285.56 grammes.
Chequi (for gold, &c.) = 0.86108 lb. troy = 321.39 grammes.
Pik = 27.9 inches = 0.6858 meter.
Endaseh = 25 7 inches = 0 6528 meter.
Kilo = 1.00075 bushel = 35.266 liters.

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* *Weights of Smyrna.*—The following standard, reported by the U. S. Consul at Smyrna, was adopted by the Treasury Department June 7, 1876. (S. S., 2846.)

"In reply I have to state that the most accurate information I have been able to obtain upon the subject has been derived from a table of equivalents in standard weights, prepared several years ago by Edward Purser, chief engineer and director of the Smyrna and Aidin Railway, and which has been adopted by both of the Ottoman railways and by the leading merchants of Smyrna.

"The standard *oke* of Turkey, by this table, is equal to two pounds and eight hundred and thirty-one thousandths avoirdupois ($2\frac{831}{1000}$), consequently the Smyrna *kintal* of forty-five okes (45), of three hundred and eighty drachms (380), is equal to one hundred and twenty-one and twenty-five thousandths pounds avoirdupois ($121\frac{25}{1000}$).

"It is proper that I should mention that the legal kintal of Constantinople is forty-four okes (44) of four hundred drachms, equal to one hundred and twenty-four and five hundred and sixty-four thousandths pounds avoirdupois ($124\frac{564}{1000}$), as given by Mr. Purser in the table of equivalents above referred to. The Constantinople kintal, however, has not been adopted at Smyrna in *wholesale* transactions."

TABLE OF MISCELLANEOUS WEIGHTS AND MEASURES,

WITH EQUIVALENTS.

[The data for the following table are derived principally from Alexander's "Universal Dictionary of Weights and Measures," published by D. Van Nostrand, New York.]

		U. S.
Aam of oil, Amsterdam,	= 37.73	gallons.
" wine, "	= 41.	"
Abas, of Persia, for pearls,	= 2.88	grains.
Ahm, of Hamburg, liquid,	= 38.15	gallons.
" " Hanover, "	= 41.44	"
" " of Leipsic, "	= 40.08	"
Almude, Canary Islands, dry,	= .148	bushel.
Aln, Stockholm,	= .648	yard.
Ame, Copenhagen, liquid,	= 39.56	gallons.
Anfora, Venice, "	= 137.	"
Anker, Amsterdam, "	= 10.25	"
Ardeb, Cairo, dry,	= 5.165	bush.
" Massouah, dry,	= ⅓	"
Arroba, of Portugal and Brazil,	= 32.38	lbs.
" of Spain and Buenos Ayres,	= 25.36	"
" of Spain, wine,	= 4.26	gallons.
Aune, Geneva,	= 1.25	yards.
" Lyons,	= 1.25	"
" of Brabant, Brussels,	= .76	"
Bag (see "Sack").		
Bale, Bet-el-faki, coffee,	= 285.5	lbs.
" or bag, Brazil, Rio coffee, (Av.)	= 162.	"
Bambou, Pegu,	= 4.20	yards.
Barile, Genoa, oil,	= 17.08	gallons.
" " wine,	= 19.61	"
Barril, Havana, honey,	= 6.	"
" Malaga, raisins,	= 50.6	lbs.
Benda, Guinea,	= .14	"
Bota, Spain,	= 128.	gallons.
Bota, Portugal,	= 113.6	"
Buckets, England, chalk,	= 1.55	bush.
Bulla^{h}, Mysore,	= 4.23	lbs.
Buncal, Malacca,	= .102	"
Bushel, U. S., apples, dried,	= 22.	"
" " barley,	= 48.	"
" " beans,	= 60.	"
" " blue grass seed,	= 14.	"
" " bran,	= 20.	"
" " buckwheat, Act 1866,	= 42.	"
" " castor beans,	= 56.	"
" " clover seed,	= 64.	"
" " flax seed,	= 56.	"
" " Indian corn (Act 1866),	= 56.	"

		U. S.
Bushel, U. S., oats (Act of 1866),	= 32.	lbs.
" " onions,	= 57.	"
" " peaches, dried,	= 33.	"
" " peas (Act of 1866),	= 60.	"
" " potatoes,	= 60.	"
" London, rape seed,	= 48.	"
" U. S., rye (Act of 1866),	= 56.	"
" London, salt, ground,	= 56.	"
" " " rock,	= 65.	"
" U. S., wheat (Act of 1866),	= 60.	"
Busuck, Borneo, gold and pr. stones,	= 4.80	grains.
Butt, England, beer or porter,	= 132.	gallons.
" of wine,	= 130.	"
Caban, Manilla, cocoa,	= 83.50	lbs.
" " rice,	= 133.	"
" Ternate, "	= 100.33⅓	"
Caffiso, Algiers, dry,	= 9.	bush.
" Malta, oil,	= 5⅓.	gallons.
" Messina and Palermo,	= 3.1	"
" Tunis (see preceding table).		
Canada, Rio Janeiro, liquid,	= .364	"
Canado of Balsam Copaiva,	= 30.	lbs.
Candy, Bombay,	= 560.	"
" Ceylon and Madras,	= 500.	"
Cantaro, Egypt,	= 95.5	"
" Max: or, Quontar, Algiers,	= 200.	"
" Algiers, flax,	= 241.	"
Carga, Malaga, raisins,	= 177.5	"
" Valencia, "	= 338.5	"
Carrata, Carrara, marble,	= 2249.	"
" " solid,	= 12.768	cub. ft
Catty, Japan,	= 1.31	lbs.
" Java, Siam, and Malacca,	= 1.35	"
" Sumatra,	= 2.12	"
Centner, Darmstadt, and Zollverein,	= 110.24	"
" Denmark and Norway,	= 110.11	"
" Bremen,	= 127.5	"
" Brunswick,	= 117.5	"
" Nurnberg,	= 112.43	"
" Prussia,	= 113.44	"
" Vienna,	= 123.5	"
Chaldron, Brit. Prov., coal,	= 36.	bush.
" Cumberland, "	= 53.	"

		U. S.
Cheki, Smyrna, opium,	= 1.77	lbs.
Chik, or Chih, China, see preceding table.		
Coyang, Bantam, for rice,	= 147.57	bush.
" Batavia, "	= 62.43	"
Cubit, Surat, for matting,	= .58	yds.
Derah, Cairo,	= .71	"
Derhem, or dirhem, Egypt, see preceding table.		
Dirhem, Constantinople,	= 49.50	grains.
Eimer, Bavaria, beer,	= 18.075	gallons.
" " wine,	= 16.944	"
" Berlin, liquid,	= 18.15	"
" Hamburg, "	= 7.63	"
" Hanover, "	= 16.43	"
" Nurnberg, "	= 18.22	"
" Vienna,	= 14.95	"
" Wurtemburg, refd.,	= 77.65	"
" trub-eich-mass, Wurtemburg,	= 81.	"
" Zurich, "	= 28.93	"
Elle, Wurtemberg,	= .672	yards.
Fanega, Buenos Ayres, dry,	= 3.75	bush.
" Montevideo, "	= 3.87	"
" Valparaiso, "	= 2.58	"
Fass, Berlin, liquid,	= 60.50	gallons.
" Hamberg, whale oil,	= 38.26	"
" Vienna, beer,	= 31.77	"
" " wine,	= 153.26	"
Fathom, England and U. S. length,	2.	yards.
Feet, 100 cubic, St. Domingo,	= 121.13	cub. ft.
Fierding, Sweden, liquid,	= 8.29	gallons.
Firkin, England, ale,	= 9.77	"
" " beer,	= 11.	"
" " butter,	= 56.	lbs.
" mean, Goshen, N. Y., butter,	= 56.	"
" " Glades, Pa., "	= 110.	"
Firlot, Scotland, barley,	= 1.50	bush.
Flax, head of, about	= 6.75	lbs.
Fodder, England, lead,	=2184.	"
" Newcastle, "	=2352.	"
" Stockton on Tees,	=2464.	"
Funt, Cracow,	= .895	"
Gasab, Egypt,	= 4.21	yards.
Grain, Gt. Brit., Troy, Apo., and Av.,	= 1.	grain.
" Gt. Brit. & France, pr. stones,	= .79	"
" Geneva,	= .82	"
Gran, Austria, Apoth.,	= 1.13	"
" Denmark, "	= .96	"
" Prussia, "	= .94	"
Grano, Italy,	= 1.54	"
" Spain,	= .77	"
Grao, Brazil and Portugal,	= .77	"
Grein, Holland,	= 1.54	"
Hadid. Bassora. muslins,	= .95	yard.
Hailoh, Sumatra,	= 1.	"
Hali, Malacca,	= 32.	lbs.
Harsela, Egypt, for silk,	= 2.64	"
Hartkornscheffel, Leipsic, dry,	= 1.26	bush.
Hath, Surat for matting,	= .581	yards.
Hogshead, England, ale,	= 58.60	gallons.
" " beer,	= 66.	"
" " claret,	= 58.	"
" " other wines, &c.,	= 63.	"
" tobacco, Ky., Mo., Va., net,	=1200.	lbs.
Hok, China, dry,	= 1.09	bush.
Holzstoss, Breslau, firewood,	= 550.47	cub. ft.

		U. S.
Ikje, Japan,	= 2.32	yards.
Immi, Wurtemberg, refd.,	= 4.85	gallons.
" " schenkmass,	= 4.41	"
Inch, Scotland,	= 1.0054	inch.
Ink, Japan,	= 2.078	yards.
Jumba, Malacca,	= 4.	"
Kahoon, Calcutta,	= 37.405	bush.
Kanne, Saxony, butter,	= 24.73	lbs.
Kasten, Wurtemberg, dry,	= 4.	bush.
Kella, Bet-el-faki,	= 4.2	lbs.
Ken, Siam,	= 1.05	yards.
Khoullé, Algiers, liquid,	= 4.40	gallons.
Kilderkin, England, beer,	= 22.	"
Kip, Malacca, tin,	= 40.68	lbs.
Klafter, Berlin,	= 117.91	cub. ft.
" Berne,	= 192.39	"
" Wurtemberg,	= 119.58	"
Kuebel, Bavaria, coal,	= 1.058	bush.
" Saxony, coal at the mines,	= 9.146	"
Kwan, China,	= 40.	lbs.
Lägel, Prussia, for steel,	= 103.12	"
Last, Belgium and Holland, dry,	= 85.134	bush.
" England, for dry malt,	= 82.52	"
" Prussia,	= 112.29	"
Legger, Amsterdam, arrack,	= 153.75	gallons.
" Batavia, "	= 160.	"
Leib, Appenzell, cheese,	= 54.45	lbs.
Libbra, Sicilian lb.,	= .7	"
Libra menor, Alicant, spices,	= .785	"
" " Alicant, chocolate,	= 1.047	"
" " Callao, Guatemala, and Valparaiso,	= 1.014	"
" " Vera Cruz,	= 1.015	"
Livre, Antwerp,	= 1.037	"
" com'l, Brussels,	= 1.031	"
" " Geneva,	= 1.214	"
" " Hayti,	= 1.079	"
Maat, Amsterdam, salt,	= 1.745	bush.
Malter, Prussia,	= 18.72	"
Mass, Brunswick, liquid,	= .50	gallons.
" beer, Hesse Cassel, liquid,	= .58	"
" wine, " " "	= .52	"
" beer, Hesse Darmstadt, "	= .52	"
" wine, " " "	= .46	"
" hell-eich, Wurtemberg, liq.,	= .49	"
" trub-eich, " "	= .51	"
Mataro, for oil, Tripoli,	= 6.16	gallons.
Maund, indigo, spices, &c., Bassora,	= 28.	lbs.
" for oil, Baroach, Gujerat,	= 5.52	gallons.
" for sesame " " dry,	= .593	bush.
" Calcutta, "	= 1.44	"
" for oil, Madras, liquid,	= 3.25	gallons.
Metical, jeweller's, Tripoli, Afr.,	= 73.62	grains.
Moio, dry, Lisbon,	= 23.02	bush.
Moyo, liquid, Castille,	= 67.94	gallons.
Mudde, dry, Amsterdam,	= 3.16	bush.
" " Belgium and Holland,	= 2.84	"
" liquid, Augsburg,	= 14.92	gallons.
Ngu, Annam,	= 2.664	yards.
Occa, dry, Bucharest,	= 2.83	lbs.
Ohm, liquid, Baden,	= 39.63	gallons.
" " Basel,	= 13.45	"
" " Berlin,	= 50.	"

		U. S.
Ohm, liquid, Bremen,	= 88.3	gallons.
" " Hesse Darmstadt,	= 41⅓.	"
Oke, weight, Tripoli, Afr.,	= 2.74	lbs.
Orcio, for oil, Florence,	= 8.83	gallons.
Oxhoft, liquid, Berlin,	= 54.44	"
" " Brunswick,	= 59.28	"
" " Hamburg,	= 57.22	"
" " Hanover,	= 62.16	"
" for brandy, Leipsic,	= 60.12	"
" for wine, "	= 53.44	"
Oxhufwud, liquid, Sweden,	= 62.20	"
Pack, of wool, England,	= 240.	lbs.
Packen, weight, St. Petersburg,	= 1082.03	"
Pahaw, for pr. stones, Borneo,	= .021943	"
Palmo, marble work, Carrara,	= 9.60	inches.
Para, dry, Bombay,	= 3⅓.	bush.
Pecul, Borneo and Celebes,	= 135.64	lbs.
" China and Sumatra,	= 133⅓	"
" Japan,	= 130.	"
" Java, (Batavia)	= 135.10	"
" hemp, of Manilla, Philippine, Is.	= 139.45	"
" sugar, of " "	= 140	"
" of Siam,	= 135.	"
Pfund, Austria,	= 1.235	"
" Bavaria,	= 1.235	"
" Berlin or Prussia,	= 1.0312	"
" Bremen,	= 1.099	"
" Frankfort,	= 1.114	"
" Hamburg,	= 1.068	"
" Hanover,	= 1.079	"
" Nurnberg,	= 1.124	"
" Wurtemberg,	= 1.0311	"
" Zurich,	= 1.165	"
Pibe, liquid, Denmark,	= 122.5	gallons.
Pic, Abyssinia,	= .75	yards.
" Arabic, cloth, Algiers,	= .525	"
" for cloths, Alexandria,	= .612	"
" for muslins, "	= .686	"
" for silk, Constantinople,	= .732	"
" Turkish, Algiers,	= .692	"
Pipa, for oil, Cadiz,	= 112.85	gallons.
" liquid, Sweden,	= 124.40	"
Pond, Brabant, Amsterdam,	= 1.037	lbs.
" Troy, "	= 1.085	"
" Netherlandic, "	= 2.205	"

		U. S.
Pud, Russia,	= 36.113	lbs.
Puncheon, for rum, Jamaica,	= 102.023	gallons.
Quarteel, for whale oil, Hamburg and Holstein,	= 61.207	"
Quarto, for oil, Genoa,	= 4.27	"
Quintal, metrical, France,	= 220.47	lbs.
" Brazil,	= 130.06	"
" Buenos Ayres,	= 101.42	"
" Castille, Chili, Mexico, Peru,	= 101.61	"
Rotl attari, for spices, Algiers,	= 1.204	"
" gheddari, for fruits, "	= 1.354	"
Rotolo, for Persian silks, Aleppo,	= 4.783	"
Saa, or saha, dry, Algiers,	= 1.362	bush.
Salma, of oil, Naples,	= 42.16⅔	galls.
Scheffel, for barley, Hamburg,	= 4.48	bush.
" Wurtemberg,	= 5.03	"
Schuh, Basel,	= 1.	foot.
Seroon; for raisins, mean, Malaga,	= 88.91	lbs.
" of Peruvian bark, about	= 140.	"
Skeppund, for metals, Sweden,	= 300.	"
Stein, for flax, Bremen,	= 21.98	"
" " Dantzic,	= 34.03	"
" " Hamburg,	= 21.36	"
Stone, England,	= 14.	"
Tampang, for tin, Malacca,	= 1.356	"
Tierce, England, liquid,	= 42.	gallons.
Vakia, for spices, Bassora,	= 1.17	lbs.
Velte, or verge, Antwerp and Ceylon,	= 2.	gallons.
Zak, Holland, dry,	= 2.84	bush.
Zucca, Corsica, liquid,	= 3.08	gallons.

Weight of Oils, &c., per gallon: Flax or Linseed, 7½ lbs.; Rape seed, 7¾ lbs.; Cocoanut, 7½ lbs.; Olive, 7.56 lbs.; Pea, or ground-nut, 7.56 lbs.; Palm, 7½ lbs.; Balsam Copaiva, 8 lbs.; Honey, 12 lbs. Cruchous, or jugs of cordials, 9½ gills each.

Capacity of Ale, Beer, and Porter-Bottles.—Under Department letter of August 7th, 1875 (S. S., 2384), the average of so-called quart bottles of malt liquors was fixed at 2½ gallons per doz., and of so-called pint bottles at 1¼ gallons per doz., unless actual gauge showed a different result. The following table, exhibiting the average gauge of the principal brands of ale, beer, and porter, in bottles, was issued April 7, 1876, by the Treasury Department to be followed by customs officers, unless an actual gauge shall show a different result:

	Average contents, in gills, and decimal parts thereof.	
	Quarts.	*Pints.*
R. Younger's extra-strong Edinburgh ale, in stone	.....	3.083+
Wm. Younger & Co.'s sparkling ale, in stone	.....	3.083+
Muir & Son's sparkling Edinburgh ale, in stone	.....	3.083+
McEwan's Edinburgh ale, in stone	.....	3.
Jeffrey's sparkling Edinburgh ale, in stone	.....	3.290
Alsop's ale, bottled by E. & J. Burke, in glass	6.	3.
Alsop's ale, bottled by Cameron & Saunders, in glass	.....	3.200
Bass & Co.'s, bottled by Cameron & Saunders, in glass	.....	3.200
Bass & Co.'s bottled by N. B. Foster & Sons, in glass	6.666+	3.208
Bass & Co.'s bottled by Byass, in glass	6.370	3.150
Bass & Co.'s Burton ale, bottled by Dankes & Co., in glass	.....	3.
Bass & Co.'s Champagne ale, bottled by Byass, in glass	.....	3.250
Bass & Co.'s ale, bottled by E. & G. Hibbert (in champagne bottles)	.....	3.200
Bass & Co.'s ale, bottled by R. Porter & Co., in glass	.....	3 200
Guinness's extra stout, bottled by Dankes & Co., in glass	6.666+	3 090
Guinness's stout, bottled by P. Redmond & Co., in glass	.....	3.
Guinness's extra stout, bottled by James McCullagh, Son & Co., in glass	6.670	3.180
McCullagh's extra Dublin stout, bottled by James McCullagh, Son & Co., in glass	6.670	3.180
D'Arcy's Dublin extra stout, bottled by P. Redmond & Co., in glass	6.	3.
Best stout porter, bottled by R. B. Byass, in glass	6.330	3.310
Frydenland's brewery pale ale, in glass (agents and shippers, Halst & Fleischer, Christina)	6.400	3.125
Tivoli beer, exported by Julius Grossman, Hamburg	5.830	3.
Guinness's stout and Bass's ale, bottled by E. & J. Burke (S. S., 2819)	6.	3.

COMMERCIAL INTERCOURSE WITH FOREIGN NATIONS.*

(REVISED TREASURY REGULATIONS OF 1874, PAGES 137 TO 147.)

Vessels of nations with which the United States have commercial relations.

ART. 268. Discriminating duties of tonnage and impost on foreign vessels and their cargoes are to be charged, as provided by law, in all cases, except where exemption is secured by treaty stipulations or by laws of the United States. (Acts July 20, 1790, ch. 30, H. D. p. 22; March 27, 1804, ch. 51, § 6, H. D. p. 158; Jan. 14, 1817, ch. 3, H. D. p. 177; March 3, 1817, ch. 50, H. D. p. 181; June 30, 1864, ch. 171, § 17, H. D. p. 453.)

FIRST CLASS.

ART. 269. Vessels belonging to the following nations are admitted, under the provisions of law, treaties of commerce and navigation, or conventions, into the ports of the United States, on the same terms as vessels of the United States, with the produce or manufactures of their own or any other country, as respects both tonnage and impost duties.

ART. 270. *Argentine Confederation.*—Under treaties of July 10 and 27, 1853, proclaimed April 9, 1855 (10 Stat., 1001 and 1005).

Austria.—Treaty August 27, 1829, proclaimed February 10, 1831 (8 Stat. 398); and treaty May 8, 1848, proclaimed February 25, 1850 (9 Stat. 944).

Austro-Hungarian Monarchy.—By treaty signed July 11, 1870, ratified December 19, 1870, and proclaimed June 29, 1871 (17 Stat.), and relating to consular rights and duties, it is provided that the judicial authorities and custom-house officials shall, in no case, proceed to the examination or search of merchant vessels without previous notice to the consular authority of the nation to which the said vessels belong, in order to enable them to be present. Notice to consulates of the taking of the depositions of captains or seamen before local authorities is also required. In the event of a vessel of either nation "being wrecked or cast on shore upon the coast of the other," "all merchandise and goods not destined for consumption in the country in which the wreck takes place, are free of all duties." Consulates may hoist their flag on board any vessel employed by them in port for the discharge of their duty. By treaty of November 25, 1871, proclaimed June 1, 1872, the mutual guarantee of property in trade-marks is provided for (17 Stat.).

ART. 271. *Belgium.*—Treaty July 17, 1858, proclaimed April 19, 1859 (12 Stat., 1043). Under the 4th article, steamers of the United States and of Belgium engaged in regular navigation between the two countries are reciprocally exempt from the payment of duties of tonnage, anchorage, buoys, and light-houses. By article 2 of the treaty of May 20, 1863 (13 Stat., 648), the flags of the two countries were assimilated for the transportation of salt, in regard to which a special discrimination had previously existed.

Bolivia.—Treaty of May 13, 1858, proclaimed January 8, 1863 (12 Stat., 1003).

Brazil.—Under act of Congress of 24th May, 1828, and proclamation of November 4, 1847 (9 Stat. 1001).

Chili.—Under the act of 24th May, 1828, and proclamation of November 1, 1850 (9 Stat., 1004).

Denmark.—Treaty of April 26, 1826, proclaimed October 14, 1826 (8 Stat., 340); and treaty of April 11, 1857, proclaimed January 13, 1858 (11 Stat., 719).

Dominican Republic.—Convention of February 8, 1867, proclaimed October 24, 1867.

Ecuador.—Treaty of June 13, 1839, proclaimed September 23, 1842 (8 Stat., 534).

ART. 272. *German Empire.*—By treaty of December 11, 1871, proclaimed June 1, 1872 (17 Stat.), "respecting consuls and trade-marks," the stipulations above set forth in the case of the Austro-Hungarian Monarchy, relating to examination and searches of vessels, taking of depositions, and to wrecked goods, were also made with the German Empire. The 17th article provides that, "with regard to the marks or labels of goods, or of their packages, and also with regard to patterns and marks of manufacture and trade, the citizens of Germany shall enjoy in the United States of America, and American citizens shall enjoy in Germany, the same protection as native citizens."

* See "Addenda" to this title, p. 69.

ART. 273. *Great Britain and her Possessions.*—Treaties of July 3, 1815 (8 Stat., 228), October 20, 1818 (8 Stat. 248), and August 6, 1827 (8 Stat., 361), and instructions of the Treasury Department of October 19, 1849. British vessels and their cargoes, from any part of the world, are admitted into ports of the United States on the same terms, as to duties, imposts, and charges, as those of the United States.

By decision of the Circuit Court of the United States, British vessels, bringing from British ports in Europe articles of the growth, produce, or manufacture of the British possessions in India, are not liable to the penalties provided in the navigation act of March 1, 1817.

By treaty of May 8, 1871, ratified June 17, 1871, and proclaimed July 4, 1871 (17 Stat.), the common enjoyment of certain sea-fisheries on the coasts of the United States and of the British North American Provinces, by American citizens and British subjects, is provided for: also the free navigation of certain rivers, canals, and lakes, and reciprocal transit through the territory of each government respectively; the assent of the American Congress, the British and Canadian Parliament, and the Legislature of Prince Edward's Island, required by the conditions of the treaty, having been proclaimed by the President, July 1, 1873.*

Greece.—Treaty of December 10 (22), 1837, proclaimed August 30, 1838 (8 Stat., 498).

Guatemala.—Treaty March 3, 1849, proclaimed July 28, 1852 (10 Stat., 873).

Hayti.—Treaty of November 3, 1864, proclaimed July 6, 1865 (13 Stat., 711).

Hanover.—Treaty June 10, 1846, proclaimed April 24, 1847 (9 Stat., 857); and treaty of November 6, 1861, proclaimed June 17, 1862 (12 Stat., 1187).

Hanseatic Towns: Hamburg, Lubec, Bremen.—Treaty December 20, 1827, proclaimed June 2, 1828 (8 Stat., 366); additional articles June 4, 1828, proclaimed January 14, 1829 (8 Stat., 386).

Hawaiian Islands.—Act of May 24, 1828 (4 Stat., 308); and President's proclamation, January 29, 1867 (14 Stat., 819); also treaty of December 20, 1849, proclaimed November 9, 1850 (9 Stat., 977).

Honduras.—Treaty of July 4, 1864, proclaimed May 30, 1865 (13 Stat., 699).

Italy.—Treaty with Sardinia, November 26, 1838, proclaimed March 18, 1839 (8 Stat., 512); and treaty with the Two Sicilies of October 1, 1855, proclaimed December 10, 1856 (11 Stat., 639); held applicable to the Kingdom of Italy as since constituted.

ART. 274. By treaty with Italy, of November 18, 1871, proclaimed November 23, 1871 (17 Stat.), reciprocal liberty of commerce and navigation is provided for, not only as to imports into either country by the vessels of the other from any part of the world, but the vessels of either country may also export and re-export from the other to any foreign port on the same terms and with the same bounties, duties, and drawbacks as those belonging there. Vessels of either nation, wrecked, foundered, or damaged on the coasts of the other may unload and reload there, without paying duties except upon articles left for consumption. Vessels of either nation may also complete crews on the territory of the other on conditions specified.

The following vessels are exempt from tonnage, anchorage, and clearance duties, to wit:

1. Those entering and leaving again in ballast.

2. Those passing from port to port to discharge or take in, or complete cargo, on proof of having already paid such duties.

3. Loaded vessels entering port and leaving it without having disposed of any part of their cargoes or completed cargo there.

No vessel of the one country compelled to enter a port of the other to be regarded as trading if it merely breaks bulk for repairs, transfers cargo on account of unseaworthiness, purchases stores, or sells damaged goods for re-exportation only. The latter, however, to pay customs duties when intended to be sold for internal consumption.

ART. 275. *Japan.*—Act of May 24, 1828 (4 Stat., 308), and President's proclamation September 4, 1872 (17 Stat.). Under the treaty of March 31, 1854, proclaimed June 22, 1855 (11 Stat., 597), and treaty of June 17, 1857, proclaimed June 30, 1858 (11 Stat., 723), vessels of the United States may enter the ports of Simoda, Hakodadi, and Nagasaki, in Japan, where they can be supplied with wood, water, coal, provisions, and other articles required by their necessities; such articles to be procured only through the agency of Japanese officers appointed for that purpose. Any privilege or advantage granted, in future, by the government of Japan to any other nation to be extended also to the United States and the citizens thereof. By the latter treaty the exchange of coin is also provided for. Under the treaty of January 28, 1864, proclaimed April 9, 1866 (14 Stat., 655), certain articles used in the preparation and packing of teas are to be admitted in Japan free of duty, and certain other specified articles at a reduced duty of 5 per cent.

Liberia.—Treaty of October 21, 1862, proclaimed March 18, 1863 (12 Stat., 1245).

Madagascar.—By treaty of February 14, 1867, proclaimed October 1, 1868 (15 Stat., Treaties, p. 15).

Mecklenburg-Schwerin.—Accession to above treaty with Hanover of June 10, 1846, under its 12th article, December 9, 1847, proclaimed August 2, 1848 (9 Stat., 910).

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* See "Addenda," *post*, p. 69.

Mexico.—Treaty April 5, 1831 (8 Stat., 410). Revived by the 17th article of the treaty of February 2, 1848 (9 Stat., 922). Treaty of December 30, 1853. President's proclamation June 30, 1854 (10 Stat., 1031).

Netherlands —Treaty August 26, 1852, proclaimed February 26, 1853 (10 Stat., 982).

New Grenada.—Treaty of December 12, 1846, proclamation June 12, 1848 (9 Stat., 881). Consular convention May 4, 1850, proclamation December 5, 1851 (10 Stat., 900).

Nicaragua.—Treaty of June 21, 1867, proclaimed August 13, 1863 (15 Stat.). By the same treaty, the right of transit is granted to the United States and their citizens through Nicaragua, between the Atlantic and Pacific oceans.

North German Union.—Same as Prussia and Hanseatic towns.

Norway —(See Sweden and Norway.)

Oldenburg —Accession to the above treaty with Hanover of June 10, under its 12th article, March 10, 1847 (9 Stat., 868).

Ottoman Empire.—Treaty February 25, 1862, proclaimed July 2, 1862 (12 Stat., 1213).

Paraguay.—Treaty of February 4, 1859, proclaimed March 12, 1860 (12 Stat., 1091).

Portugal.—Act of May 24, 1828 (4 Stat., 308), and President's proclamation February 25, 1871 (16 Stat., 1137).

Prussia.—Treaty May 1, 1828, proclaimed March 14, 1829 (8 Stat., 378). See also "German Empire," above.

Russia.—Treaty April 5-17, 1824, proclaimed January 12, 1826 (8 Stat., 302). Treaty December 6-18, 1832, proclaimed May 11, 1833 (8 Stat., 444). Convention July 22, 1854 (rights of neutrals at sea), proclaimed November 1, 1854 (10 Stat., 1105).

Sandwich Islands.—(See Hawaiian Islands.)

San Salvador.—Treaty at Leon, January 2, 1850, proclaimed April 18, 1853 (10 Stat., 891).

Siam.—Treaty of May 29, 1856, proclaimed August 16, 1858 (11 Stat., 683). American vessels enjoy all the privileges exercised by Siamese or Chinese vessels or junks.

Spain.—With exceptions as to importations from Cuba and Porto Rico. (See "Third Class," below.)

Sweden and Norway.—Treaty July 4, 1827, proclaimed January 19, 1828 (8 Stat., 346). Act of May 31, 1830.

Swedish vessels from the island of St. Bartholomew are placed on an equal footing with those of the United States by the above treaty.

Venezuela.—Treaty of August 27, 1860, proclaimed September 25, 1861 (12 Stat., 1143).

SECOND CLASS.

ART. 276. Vessels belonging to the following nations are admitted into the United States ports, as respects tonnage or navigation duties, on the same terms as vessels of the United States, with the produce or manufactures of their own or any other country. Their cargoes, when consisting of the products or manufactures of their own countries respectively, are exempt from discriminating impost duties under the 17th section of the act of June 30, 1864, unless otherwise specially indicated.

Costa Rica.—Treaty July 10, 1851, proclaimed May 26, 1852 (10 Stat., 916).

NOTE.—By a decree of August 31, 1854, the local commercial legislation of Costa Rica was completely remodelled and materially modified. Liberty of commerce to the vessels of all nations is granted; certain descriptions of merchandise monopolized by the government, and other descriptions which are prohibited, being specified.

Muscat.—Treaty September 21, 1833, proclaimed June 24, 1837 (8 Stat., 458).

Cargoes of vessels of Muscat, even though of the products or manufacture of that country, are subject to the discriminating impost duty of ten per cent.

Portugal.—Treaty August 26, 1840, proclaimed April 24, 1841 (8 Stat., 560).

THIRD CLASS.

ART. 277. Vessels belonging to the following nations, with which the United States have commercial relations, are not referable to either of the preceding classes. A discriminating duty of ten per cent. on their cargoes, under the 17th section of the tariff act of 1864, and tonnage duty at alien rates, pursuant to article 309, in addition to the ordinary annual tonnage tax, must be imposed in all cases unless otherwise indicated below.

ART. 278. *Borneo.*—Convention June 23, 1850, proclaimed July 12, 1854 (10 Stat., 909). Under this treaty, no duty exceeding one dollar per registered ton is levied on vessels of the United States entering the ports of Borneo, the said tonnage duty being in lieu of all other charges or duties whatsoever.

ART. 279. *China.*—Commerce with the ports of Canton, Chau-chau, or Swatow, Amoy, Fuh-chau, Tai-wan, Ningpo, and Shanghai, treaty of June 18, 1858, proclaimed January 26, 1860 (12 Stat., 1023). A tonnage duty is levied on all vessels of the United States entering either of these ports, as follows: On those of 150 tons and under, one mace per ton, and on those of 150 tons, four maces per ton of forty cubic feet. A mace is equal to 14½ cents.

ART. 280. *France.*—Treaty June 24, 1822, proclaimed February 12, 1823. By the President's proclamation of December 28, 1866, French vessels entering ports of the United States, after January 1, 1867, were relieved from discriminating tonnage duties, and, by that of June

12, 1869, the exemption from discriminating impost duties on importations in French vessels from France and its dependencies, was extended to merchandise imported in such vessels from the country of its origin. But by the further proclamation of the President of October 30, 1872, the discriminating duty of ten per centum ad valorem, prescribed by the 17th section of the act of June 30, 1864, was directed to be collected upon all merchandise imported in French vessels from countries other than France; but no discrimination is to be made against the products of other countries, so imported from France in French vessels.*

ART. 281. *Lew-Chew*, royal Government of.—Compact July 11, 1854, proclaimed March 9, 1855 (10 Stat., 1101).

Vessels of the United States may be admitted into any of the ports of Lew-Chew, and purchases may be freely made, from either the officers or people of the island, of wood, water, or any other articles. At the harbor of Napa, wood is to be furnished by the officers at the rate of three thousand six hundred copper cash for one thousand catties; and water at the rate of six hundred copper cash (43 cents) for one thousand catties, or six barrels full, each containing thirty gallons.

Skilful pilots will be provided to conduct the vessels of the United States into the port of Napa, at a compensation of five dollars, to be paid to the pilot by the captain of the vessel, for such service.

ART. 282. *Morocco.*—Treaty of September 16, 1836, proclaimed January 30, 1837 (8 Stat., 484).

United States vessels are permitted to put into any port for provisions, supplies, or repairs, and to land and reload their cargoes without paying any duty whatever. American commerce is placed on the same footing as that of Spain or the most favored nation for the time being.

ART. 283. *Persia.*—Under the treaty of December 13, 1856, proclaimed August 18, 1857 (11 Stat., 709), citizens of the United States and subjects of Persia may reciprocally bring by land or by sea into, or export from, either country all kinds of merchandise and products; and sell, exchange, or buy and transport the same to all places therein, subject, however, to the laws of the country in which such commerce is carried on. Any other privilege concerning such internal commerce in future granted to any other nation by either party, to be also granted to the merchants of either nation engaged in such internal commerce within the territories of the other. Import and export duties to be on the footing of the most favored nation; and no exceptional tax under any name or pretext whatever to be collected in either country on the merchandise or products of the other. Cargoes of Persian products and manufactures are therefore exempt from discriminating impost duties.

ART. 284. *Spain.*—Act of March 1, 1869.

Under the act of March 1, 1869, and by reason of the subsequent action of the Spanish government, all discriminating tonnage duties on Spanish vessels have been discontinued, whether they come from the islands of Cuba and Porto Rico or from elsewhere. By proclamation of the President dated December 19, 1871, merchandise imported into the United States in Spanish vessels, from elsewhere than the islands of Cuba and Porto Rico, was also relieved from the discriminating impost duty of ten per centum ad valorem which had previously been collected under the 17th section of the act of June 30, 1864. Upon merchandise brought from Cuba and Porto Rico in Spanish vessels this discriminating impost duty still attaches.

A Spanish vessel leaving a port of Spain for a port in Cuba, but not finding there a satisfactory market, proceeding, without breaking bulk or taking in any goods at said island, to a port in the United States, would not, nor her cargo, on entry be subject to any other or higher duties of tonnage or imposts than she would be if coming direct from a port of Spain to the United States; the voyage, under the circumstances, being regarded as continuous.

ART. 285. *Swiss Confederation.*—Convention November 25, 1850, proclaimed November 9, 1855 (11 Stat., 587).

By this convention it is stipulated in the 8th, 9th, 10th, and 11th articles that in all that relates to the importation, exportation, and transit of their respective products, the United States and the said Confederation shall treat each other reciprocally as the most favored nation, union of nations, state, or society. Neither of the contracting parties to impose any higher or other duties upon the importation, exportation, or transit of the natural or industrial productions of the other, than are or shall be payable upon the like articles, being the produce of any other country, not embraced within its present limits. Each of the contracting parties engaging itself not to grant any favor in commerce to any nation, union of nations, state, or society, which shall not immediately be enjoyed by the other party; and should one of the contracting parties impose differential duties upon the products of any nation, the other party to be at liberty to determine the manner of establishing the origin of its own products destined to enter the country by which the differential duties are imposed.

By the 12th article of the convention it is provided that no port of the United States shall be closed to articles arriving from Switzerland when conveyed in vessels of the United States, or in vessels of any country having free access to the ports of said States. Swiss merchan-

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* See "Addenda," p. 69.

dise, therefore, arriving under the flag of the United States, or under that of one of the nations most favored by them, is to pay the same duties as the merchandise of such nation. Under any other flag it is to be treated as the merchandise of the country to which the vessel belongs.

In accordance with these stipulations, it has been decided that Swiss goods imported in French vessels are not liable to discriminating duty, no such duty being chargeable on the products or manufactures of France, when directly imported from that country.

ART. 286. *Tripoli.*—By treaty of June 4, 1805 (8 Stat., 214), vessels are to be reciprocally subject to the same duties and charges and enjoy the same privileges as the most favored nation, and must be provided with proper passports.

ART. 287. *Tunis.*—By treaty of August, 1797, modified by convention of March 26, 1799 (8 Stat., 157), and by subsequent articles of February 24, 1824 (8 Stat., 298), and ratified by the United States Senate January 13, 1825, vessels of the United States may enter all ports of Tunis on paying the usual duties paid by vessels of the most favored nations. Commerce with Tunis, under the United States flag, to be conducted on precisely the same footing, as to import duties, fees, and all charges whatsoever, as is commerce under the flag of the most favored nation.

ART. 288. Vessels belonging to nations not enumerated in this chapter fall in Class 3 and are subject to the exactions indicated in Article 277.

ADDENDA.

Great Britain, Denmark, Austro-Hungary, and the German Empire, having adopted a mode of admeasurement of vessels similar to that of the United States, Art. 137 of the Treasury Regulations of January 1st, 1874, makes the following provisions, to wit: "That vessels of those countries whose registers indicate their tonnage under the present law, shall be taken in ports of the United States to be of the tonnage so expressed in their documents, with the addition of the amount of the deductions made under such law not authorized by the admeasurement law of the United States."

"Usually the gross tonnage may be ascertained from the register. In such cases the vessel will be entirely exempt from admeasurement."

"If the gross tonnage is not indicated by the register, it may be necessary to measure the spaces appropriated to crew and to engines below the upper deck whose tonnage has been deducted under their law; *but the admeasurement will be made only when and to such extent as absolutely necessary.*"

"Fees will be charged only for the services actually performed, *and no more.*"

By Treasury Circular of January 2d, 1874, these regulations are extended to Italian vessels thus measured, similar courtesies having been extended by all the above nations to vessels of the United States.

France.—A proclamation of the President of the United States, dated September 22d, 1873, directs that on and after the 1st day of October, 1873, the discriminating duty of ten per centum ad valorem, directed by proclamation of October 30th, 1872, to be assessed and collected "upon all merchandise imported in French vessels from countries other than France," shall be abolished. (*See Treasury Circular, Sept. 27th*, 1873.)

Canadian Coasting Trade.—The following Treasury Circular was issued March 30th, 1874.

"For the information of all concerned, the following extract is published from a recent act of the Dominion of Canada, which went into operation on the sixteenth of March, instant:

"*An Act respecting the coasting trade of Canada.*

(Assented to 12th May, 1870.)

"No goods or passengers shall be carried by water, from one port of Canada to another, except in British ships; and if any goods or passengers are so carried, as aforesaid, contrary to this act, the master of the ship or vessel so carrying the same shall forfeit the sum of four hundred dollars, and any goods so carried shall be forfeited, as smuggled, and such ship or vessel may be detained by the Collector of Customs, at any port or place to which such goods or passengers are brought, until such penalty is paid, or security for the payment thereof given to his satisfaction, and until such goods (if any) are delivered up to him, to be dealt with as goods forfeited under the provisions of the act passed in the thirty-first year of Her Majesty's reign, and entitled 'An act respecting the customs.'

"It will be observed, however, that by Article 30 of the recent treaty between the United States and Great Britain, citizens of the first-named country may carry in United States vessels without payment of duty, goods, wares, and merchandise from one port or

place in the British Possessions of North America, to another port or place within the said Possessions, if a portion of such transportation is made through the territory of the United States by land carriage and in bond, under rules agreed upon between the two governments; and that by Article 26 the navigation of the rivers St. Lawrence, Yukon, Porcupine, and Stikine is left open under certain regulations."

"TREASURY DEPARTMENT,
"WASHINGTON, D. C., January 10, 1874.

"You are hereby informed that, by an Executive Order dated the 3d instant, the tariff of fees prescribed by the Consular Regulations for the sealing of cars coming into the United States from Canada, and for the certificate to the manifest, has been modified so as to hereafter require a fee of 25 cents for both of said services, instead of 25 cents for each, as formerly.

"WM. A. RICHARDSON,
"Secretary."

Opening of Tonquin Ports.—The ports of Haiphong and Hanoi, in Tonquin, were opened to foreign commerce September 15th, 1875. (S. S., 2502)

Recognition of Judicial Tribunals in Egypt.—Under the authority of the Act of March 23d, 1874, the President of the United States, by proclamation dated March 27th, 1876, after reciting said Act, and that satisfactory information had been received by him that the Government of Egypt had organized other tribunals on a basis likely to secure to citizens of the United States in the dominions subject to said Government, the impartial justice which they then enjoyed there under the judicial functions exercised by the Minister, Consul, or other functionaries of the United States, pursuant to the Act of Congress approved June 22d, 1860, "suspended the operation of the said Act of June 22d, 1860, as to the said dominions subject to the Government of Egypt, in which such tribunals have been organized, so far as the jurisdiction of said tribunals may embrace matters cognizable by the Minister, Consuls, or other functionaries of the United States in said dominions, except as to cases actually commenced before the date" of said proclamation. (19th Stat., Proclamation No. 3.)

CONSULAR REGULATIONS RELATING TO THE AUTHENTICATION OF INVOICES.

Prescribed by the President of the United States, May 1, 1881.

ARTICLE XXX.

TREASURY REGULATIONS.

636. The instructions in this article have been carefully revised by the Treasury Department, and have the sanction of the Secretary of the Treasury. Consular officers will take particular note of the forms in which several important changes have been made.

1. Authentication of Invoices of Importations into the United States.

637. All invoices of importations from countries in which there are such officers* must, before the shipment of the merchandise, be produced to and authenticated by the United States Consular Officer nearest the place of shipment for the United States.

638. By the place of shipment is meant the place where the merchandise has been manufactured, finished, or finally prepared for exportation, and where the journey to the United States commences, and is not necessarily the place where it is actually put on board ship. Exceptions to this rule may be made in cases where the principal offices of the shippers are in one place while the goods are manufactured at, or shipped from, another place; as, for instance, where the merchant resides in London and has his manufactory at Glasgow, invoices of such goods shipped from Glasgow to the United States may be certified by the Consular Officer at London. In all such cases, however, both the place of consular certification and place of actual shipment must be within the limits of the same country or political domain.

639. But no Consular Officer of the United States shall grant a certificate for goods, wares, or merchandise shipped from countries adjacent to the United States which have passed a Consulate after purchase for shipment. In countries adjacent to the United States the authentication may be by the Consular Officer at or nearest to the port or place of clearance for the latter, provided the merchandise shall not have passed a Consulate *after purchase for shipment.*

640. Consular certificates are not required in connection with the entry of goods passing in transit through the United States to or from countries adjacent thereto under combined entry for transportation and exportation, such goods not being considered as ordinary importations. See paragraph 670 for rules as to sealing and manifesting of goods.

641. All such invoices must be in triplicate; the three copies to be regarded as *one invoice*, and subject to only one charge for Consular certificate.

The invoices, however, will be made in quadruplicate, and two of the copies, after authentication, will be delivered to the person producing them, in all cases where the merchandise is intended for transportation, without appraisement, to any of the following-named ports mentioned in section 7 of the act of June 10, 1880, viz.: To Genesee (Rochester), New York and Buffalo, N. Y.; Burlington, Vt.; Boston, Mass.; Providence, R. I.; New Haven, Hartford, and Middletown, Conn.; Philadelphia and Pittsburgh, Pa.; Baltimore, Md.; Wilmington, Del.; Georgetown, D. C.; Norfolk and Richmond, Va.; Wilmington, N. C.; Charleston, S. C.; Savannah, Ga.; New Orleans, La.; Portland and Bath, Me.; Portsmouth, N. H.; Chicago, Ill.; Detroit and Port Huron, Mich.; Saint Louis, Mo.; Saint Paul, Minn.; Cincinnati, Cleveland, and Toledo, Ohio; Milwaukee, Wis.; Louisville, Ky.; San Francisco and San Diego, Cal.; Portland, Oreg.; Memphis, Tenn.; Mobile, Ala.; and Galveston, Tex.

* In countries without a United States Consular Officer, the authentication is made, 1st, by a Consul of a country in amity with the United States who resides there; or, 2d, if there be no such Consul, then by two respectable resident merchants.

642. The authentication must be by certificate under the Consular seal, and must be either indorsed on each copy of the invoice, or attached by tape, cord, or ribbon, passed under the seal in such manner as to secure integrity.

643. The certificate must state that the invoice has been produced to the officer certifying; also the date of such production, the name and identity of the person producing, and the intended port of destination of the merchandise in the United States, as declared by such person.

644. It is desirable that it should also, as far as practicable, indicate the facts in regard to market values at the principal markets of the country of all merchandise the duty on which is in any respect or part based on such values. (See note to paragraph 654.)

645. The statutes fully recognized the solemnity of these certificates, and the importance of Consular fidelity in regard to them; but Consular Officers are not to consider themselves authorized absolutely to withhold their certificates, *even* when they believe the cost or market-values set forth in the invoice to be too low. The form of Consular certificate is given in Form No. 140.

646. But in all such cases they will, on due investigation, certify on the invoice what, in their opinion, is such true market-value, and let the importer take the hazard of satisfying the customs officers of the contrary. To facilitate this, every invoice should, upon its face, at the right-hand margin, have a blank column for "Consular corrections of invoices," in which, when he deems it necessary, the Consular Officer may enter in figures what he regards as the true values at the principal markets of the country, and certify accordingly. He must also immediately advise the Department of State of the grounds on which he bases his judgment.

647. It is the duty of Consular Officers to acquaint themselves as thoroughly as possible with market-values at the principal markets of their districts; with the weights, measures, tares, bounties, etc., there used; and in general with all requisites to enable them to certify intelligently. They may retain invoices for a reasonable time for proper inquiry.

648. To judge correctly the market-value of any given article, it will often be important to inquire carefully as to prices in sales thereof for other markets than our own. When the United States are the only or principal consumers, and fictitious sales to create nominal values are detected, Consuls should ascertain the actual cost of production, *and add the customary percentage for profits.* In such cases especial care is enjoined as to certificates.

649. They will, *in all proper cases, and particularly as to textile fabrics*, require samples of the merchandise to be deposited with them, especially when the invoice descriptions of merchandise are not specific and full enough to enable them, or customs officers, intelligently to judge of the market-value without inspection of the merchandise itself. It is particularly enjoined upon Consular Officers in Great Britain, France, Switzerland, Italy, Austria-Hungary, Belgium, Germany, China, and Japan, generally to require samples of all merchandise imported from these countries, of a nature to be sampled.

650. All samples must be accompanied by a card (see Form No. 147)* or statement, which, if practicable, shall be attached thereto, containing the particulars indicated on the form prescribed by the Department, including the certificate at the bottom thereof, which must be signed by the shipper or his agent; and samples of textiles and fibrous goods must be in triplicate, and of such size as may be indicated by the proper revenue officer of the Treasury Department.

651. One of the triplicate samples should be retained at the Consulate, one sent to the office of the Board of General Appraisers in New York, and one sent to the collector of customs of the port of destination of the goods. All other samples, when not too bulky, heavy, or fragile, should be forwarded to the collector of the port to which the merchandise is destined at the same time with the triplicate invoice. But in all cases it is left to the judgment of the

* The forms referred to in these regulations are given in the volume of Consular Regulations published by the State Department, but not in this book.

Consular Officer to determine whether it is practicable or proper that samples should be called for from shippers for such purpose, or whether more than one sample should be required. As to standard articles of uniform character and well known to the trade, occasional samples will be sufficient, and a like discretion will be exercised. Samples must, in all cases when practicable, be sent to the General Appraisers when requested by them, or either of them.

652. All samples must be carefully preserved, together with the cards or statements accompanying them, and must not be suffered to be inspected or seen by others than officers or agents of the Government, except in cases of exhibition for the purpose of ascertaining or establishing the market-value or price; in which case the name of the shipper will not be made known.

653. Every invoice must be signed by the owners or shippers of the merchandise invoiced, if the same has been actually purchased; or by the manufacturers or owners, if the same has been otherwise obtained; or, if in either case this is impracticable, then by a duly authorized agent. (See paragraph 656.)

654. It must, when produced to the Consul, be indorsed with a declaration signed by such purchaser, manufacturer, owner, or agent, setting forth:—

(*a*) That it is in all respects true.

(*b*) That no different invoice of the articles therein mentioned has been, or will be, furnished to any one.

(*c*) That it sets forth the actual quantity, respectively, of all articles therein named which are subject to specific duty.

(*d*) That as to all articles therein named, which are subject, either wholly or partly, to a duty based upon their value, *and obtained by purchase*, it contains a true and full statement of the time and place of purchase, their actual cost, and all charges upon them in the currency paid therefor; *and*, *when otherwise obtained*, the actual market-value thereof, respectively, at the principal markets of the country in which they were obtained or manufactured.* Shippers of goods subject, either wholly or partly, to a duty based upon their value, must in all cases be required to state, *separately*, upon their invoices the following items, viz.:

1°. The market-value of the merchandise;

2°. The cost of transportation to port of shipment and the costs of shipment;

3°. The amount of packing charges, including cartons; and

4°. Commissions, etc.

(*e*) That no discounts, bounties, or drawbacks are contained in said invoice, but such as have been actually allowed (Forms Nos. 138, 139, and 145).

655. This declaration on the part of the owner, manufacturer, purchaser, or agent, whether under oath or not, is the verification of the invoice before shipment recognized and prescribed by the statutes, and must not be confounded with consular authentication. In cases where the party making the declaration resides at a remote distance from the Consulate where the invoice is to be authenticated, the declaration may be made before any other Consul. This is not, however, to be understood as superseding the existing practice of requiring the personal presence of the party making the declaration before the Consul authenticating the invoice except in the cases mentioned, nor as changing the rule that invoices must be authenticated by the Consular Officer nearest the place of shipment. What Consular Officer shall certify goods transported to, and imported from, intermediate ports in other countries, depends upon the fact of the original destination of the goods, as shown by the original invoices thereof, or other primary evidence.

656. The declaration should, if possible, be made by the actual owner, manufacturer, or shipper of the merchandise. No agent must be permitted to make it, or otherwise verify the invoice, without having first filed with the Consul a duly-executed power of attorney, authorizing him to act for and bind his prin-

* Cliquot's Champagne, 3 Wall., 114; St. Marceaux's Champagne, 1 Ben., 241; also 2 Brightly's Digest, 255, notes.

cipal. (See paragraph 653.) If, however, the agent is a partner acting in behalf of his firm, a copy of the articles of copartnership, authenticated to the satisfaction of the Consul, may, if desired by the firm, be substituted. A form of power of attorney is given in Form 104.

657. When a verification by oath or affirmation of the owner, shipper, manufacturer, or agent, is deemed necessary by the Consular Officer, the affiant may, in countries where an oath, to be of legal force, must be taken before a local magistrate, or other officer, take the same before any such officer. The language and form of the oath, if taken by foreigners, should be those of their country. If Consular Officers in China and Japan shall be satisfied, in any case, that it is not practicable to take the oath required by law, they may authenticate the invoice and proceed without the oath, as in cases where none is required; leaving all questions in regard thereto to be disposed of by the proper authorities in the United States.

658. Consular Officers are forbidden to be in any way interested in the fees, or to interfere with the selection of such magistrate or other officer. They may, in their discretion, on points on which they are in doubt, examine experts and others, either on affidavit or orally, without charge or expense to the United States Government.

659. To facilitate the operations of the custom-house, Consuls will take care that, when practicable, all invoices are properly folded and indorsed, and all blanks properly filled.

660. One invoice must not embrace merchandise shipped by two or more vessels.

661. Every invoice must truly state quantities in the weights and measures of the country or place from which the importations are made, without respect to those of the United States, and should set forth the quantity by weight of all woolen, worsted, mohair, and mixed goods (excepting carpeting and bunting); also of cotton-bagging, of crinoline, of corset, and hat steel wire, and the quantity by weight, measure, or tale, respectively, of all other goods the duty on which is estimated partly on either weight, measure, or tale.

662. When the value of a foreign currency mentioned in the invoice is not fixed in pursuance of United States laws, as set forth in the annual estimates of values (Form No. 148), or shall be depreciated, or have been debased subsequently to the passage of such laws, the invoice must be accompanied by a Consular certificate (Form No. 144), showing the value of such currency in United States gold dollars. No such certificates are required as to invoices of Swiss goods, made out in the *franc federal;* the franc of France being the standard value thereof.

663. The Consular Officer must return one of the triplicates to the person producing them; file one in his office for careful preservation; and, as soon as practicable, transmit the remaining one directly to the collector of the port of destination of the merchandise, either by the master of the vessel in which shipment is made or by mail, and without the intervention of any party in interest.

664. Prior to forwarding the last-named copy, the Consul shall stamp, near the bottom of its first page, at the left-hand corner, and upon his certificate (on which he shall personally write his name), the amount of the invoice, its Consular number, the name of the Consulate, and the amount and number of the fee received for the Consular authentication.

665. The said copy (or copies, if there are two or more invoices to be forwarded by the same vessel or mail) must then be placed in an envelope, carefully addressed to the collector, and stamped with the name of the Consulate and the date. The blank for the numbers of the invoices must be filled in writing. A small silk cord or narrow ribbon must then be passed through the envelope, near the ends and sides, and under the Consular seal, with which the envelope must be carefully sealed (Form No. 142).

666. When invoices are transmitted from a Consulate in the interior, or place

of purchase, or manufacture, to the Consul of the port of shipment therein designated, to be thence forwarded to the proper collector, the package must be accompanied with a descriptive list to facilitate comparison with the ship's manifest, before taking the master's receipt, as per Forms Nos. 141 and 143. The latter Consul must see that the integrity of the package is duly secured in the manner prescribed in the preceding paragraph.

667. The copy filed in the Consulate must be carefully folded, and indorsed with its number, date, the name of the owner or shipper, and the name of the vessel in which the merchandise is shipped. Forms of the invoice book required to be kept by Consular Officers, and the digest of its contents to be sent to the Department of State, are given in Forms Nos. 117 and 133.

668. Consular Officers will, on request of the proper collectors, supply them, free of charge, with copies of any such documents on file in their offices as they may need in the discharge of their official duties. Copies prepared by other persons for their own use will, on request, be certified on payment of two dollars. When, however, duplicates of originals are required, or the copy is prepared by the Consul, the schedule fee will be exacted as for original service. They are also required to furnish to the Secretary of the Treasury, or to such officers of the customs as he may direct, as often as may be required, the prices current of all articles of merchandise usually exported to the United States from the port or place in which the Consular Officer is stationed.

669. If a Consular Officer ascertains and has reliable evidence of the falsity of an oath, administered either by himself or by a local magistrate whose certificate he has authenticated, he should notify the Treasury Department; which will transmit to him the original invoice and oath, to be used, if deemed expedient, in a prosecution for perjury. He should also promptly inform the Treasury Department, and the collector of the port to which goods may be destined, of all errors and frauds discovered in invoices that have been certified by him.

670. The statute authorizes the Secretary of the Treasury to make regulations for sealing vessels, cars, and other vehicles coming into the United States with dutiable merchandise from any contiguous foreign lands or countries. The decliaraton to be made in such case is shown in Form No. 146.

Free Entry of Products of American Fisheries.

671. Fish, oil, bone, pearl-shells, and all other products of American fisheries brought into the United States from foreign places, in a vessel other than the one by which the same were taken, will be admitted to free entry only on the production to the collector of customs at the port of importation, by the master of the importing vessel, of a manifest of said articles, duly subscribed and sworn to by the master of the fishing vessel by which such articles were taken, and certified by the United States Consular Officer at the foreign port where the transshipment of such articles occurred. Such manifest and certificate will be in the form given, respectively, in Forms Nos. 157 and 158.

672. Articles the product of American fisheries in the Pacific may be landed from the fishing-vessel at Panama, New Granada, and transported across the Isthmus of Panama, and shipped to a port of the United States, on the Atlantic or Gulf of Mexico, and be treated on arrival as if imported direct from the whaling or fishing ground in the original vessel, on due compliance with these Regulations. A manifest must be made out and verified in the manner above indicated. The United States Consul at Panama, or the revenue inspector, if there be one, will examine the packages, and make comparison thereof with the manifest, and certify thereon the result under his hand and official seal, stating in his certificate that the articles so manifested were placed, under his inspection, on the cars or other vehicles for transportation to the port or place of shipment on the Atlantic side. On arrival of the articles at the Atlantic terminus of the route, the manifest aforesaid must be presented to the United States Consul at Aspinwall, or to the revenue inspector, if there be one,

who will certify thereon to the due shipment of the same under his inspection on board the vessel, naming the vessel and her master, for its destination in the United States. Like proceedings will be had in case of products of American fishery transported by the route of San Juan de Nicaragua.

673. Provision has been made by law for the free entry into the United States of animals from beyond the seas when imported for breeding purposes. The customs regulations require in such cases that the owner of the animals shall produce to the collector at the port of importation a certificate from the Consular Officer of the United States at the port of shipment, showing that the animals are, to the best of his information and belief, intended for such purpose, and also a statement of the owner, under oath, that the animals were purchased abroad and imported into the United States especially for breeding purposes. The collector must also be satisfied that the animals are of superior stock, adapted to improving the breed in the United States. The term "beyond the seas" is held to apply to any territory beyond the limits of the United States. The form of the owner's statement and the Consular certificate will be found in Form No. 66.

674. The statute also provides for the free admission of the teams of animals, including tackle and harness, and the wagons, sleighs, or other vehicles drawn by such teams, when brought into the United States by emigrants. In such cases the emigrant must produce to the collector of customs at the port of importation an affidavit showing that the same have been in actual use by him abroad; that they are at the time in actual use for the purpose of emigration; and that they are brought into the United States for his own use and not for sale. The affidavit may be made before a collector of customs, or a Consular Officer, or before any local official qualified to administer oaths. No formal Consular certificate is required; but if the papers for such an entry are executed before a Consular Officer they should be in the form prescribed in Form No. 93. No greater fee than fifty cents shall be collected by a Consular Officer for the services rendered in such cases under any pretext, and his services shall include the necessary blanks and the preparation of them when required.

675. The statute provides for the entry at ports of the United States, free of duties, of paintings, statuary, fountains, and other works of art, the production of American artists. The fact of such production must be verified by the certificate of a Consul or Minister indorsed upon the written declaration of the artist. The forms applicable to such cases will be found in Forms Nos. 155 and 156.

676. It frequently happens, in regard to the importation of lumber from countries adjacent to the United States, that the lumber is imported in two or more canal-boats or barges towed by a single steamer. The regulation under which authority was given to shippers to embrace in a single Consular certificate the lumber on all the boats or barges of a tow has been rescinded. Hereafter a separate Consular certificate will be required for the lumber on each boat or barge of a tow.

677. Representations have from time to time been received at the Department of State that shipments of general merchandise are often divided into small lots, in order to bring each lot under the value of one hundred dollars, for the purpose of securing entry at the custom-house without the production of Consular invoices. This division of shipments has, in some quarters, grown into a general practice, and has been encouraged hitherto by the admission of such non-invoiced goods without special inquiry as to the reasons for the failure to produce verified invoices. At the instance of that Department the attention of customs officers has been called by the Secretary of the Treasury to section 2860 of the Revised Statutes, which provides that, except in the cases mentioned in the four preceding sections, no merchandise shall be admitted to entry from any foreign country unless an invoice is presented conforming to the requirements of sections 2853 to 2855 of the Revised Statutes. The principal exception to this rule is found in section 2859 of the Revised Statutes,

which provides that, whenever the value of imported merchandise does not exceed one hundred dollars, the collector at the port of arrival may admit it to entry without the production of a Consular invoice, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws.

678. Circular instructions were issued to collectors of customs enjoining them, where an entry of merchandise valued at less than one hundred dollars is presented, to make due examination in order to ascertain whether the failure to produce a Consular invoice was unintentional, and otherwise free from the objections specified in the statute. Where the merchandise is not clearly entitled to the privilege of entry without Consular invoice, they are directed to require a bond for the production of such invoice in the usual manner. Shipments of small quantities of butter, eggs, garden produce, and other like articles brought to the United States by parties living along the border, and who are producers of the same, have been heretofore considered as not being subject to the requirements of Consular invoices, and no objection will be made to a continuance of this rule.

2. Relations between Consular Officers and Revenue Agents.

679. Consular Officers will confer freely with the Treasury Revenue Agents who may be appointed to visit and examine the Consulates. They will remember, however, that these agents have no authority to instruct them as to their official acts. Consular Officers will also render to such Revenue Agents every assistance in their power in the performance of their duties, giving them free access to the records and papers of their Consulates relating to trade with the United States; communicating to them promptly any information acquired by the former, showing or indicating actual or contemplated frauds in the exportation of merchandise to the United States, or which may be in any wise useful to such agents in the prosecution of their inquiries or the performance of their duties; and generally co-operating with them therein, and particularly giving special attention to any invoices or merchandise in which, or in relation to which, such agents may advise them that there is reason to apprehend that fraud or irregularity has been or is likely to be committed. Where samples are susceptible of being divided, such agents will be entitled to one-half of any such sample on application therefor; and in all cases they will be entitled to make such use of samples as may be necessary to enable them to prosecute any inquiry, or procure any required proof, in the performance of their duties.

3. Debenture and Landing-Certificates.

680. An important duty of Consular Officers is the giving of debenture and landing-certificates for goods brought to their ports from this country, under export bonds, without payment of customs duties or internal taxes, or with benefit of drawback after payment of duties or taxes. To prevent frauds, they are cautioned not to certify without personal inspection, or undoubted proof of their truth. Such proof may consist of the production, whenever practicable, of the certificate of the collector of customs or chief revenue officer of the port where the merchandise has been landed.

681. For the discharge of the export bond covering imported merchandise, the exporter must produce a certificate from the consignees (Form No. 150) and joint affidavit of the master and mate of the exporting vessel (Form No. 153) and the certificate (Form No. 151) of the Consul of the United States at the port to which the goods were exported, verifying the consignee's certificate; or in case the latter certificate cannot be produced, a certificate from two merchants residing at the place to which the goods were exported (Form No. 152). He must also produce, whenever practicable, the certificate of the chief revenue officer or collector of the foreign port (appended thereto) under the

hand and seal of that officer, certifying that the merchandise described has been landed and duly entered at the custom-house at said port, and that the duties imposed thereon by the laws of the country in which the port is situated have been fully paid or secured to be paid (Form No. 154). The fact that the oaths of the master and mate (Form No. 153) are wanting in a landing-certificate does not debar the Consul from authenticating such certificate, he being satisfied that the same is correct.

682. For the discharge of export bonds covering the exportation of articles manufactured in part from domestic alcohol, under the provisions of the twentieth section of the act of March 3, 1879, the same proof of shipment and like certificates, or other evidence of the landing of the manufactured articles at a foreign port, are required as in the case of bonds given to secure the exportation of imported merchandise withdrawn from warehouse.

683. For the discharge of export bonds covering articles exported in bond under the internal-revenue laws of the United States, the importer must produce and deliver to the proper collector of customs, within the time limited in each bond, a landing-certificate embracing, in addition to the evidence required in other cases, evidence of the following description, viz.:

684. (1.) *The certificate of the chief revenue officer* or collector of the foreign port (appended to the foregoing) under the hand and seal of that officer, certifying that the merchandise described has been landed, weighed, and duly entered at the custom-house at said port, and that the duties imposed thereon by the laws of the country in which the port is situated have been fully paid, or secured to be paid (Form No. 154).

685. (2.) The certificate of the Consular Officer of the United States residing at such port certifying to the truth of the statements set forth in the certificate of the consignee, and also that the person signing the foregoing certificate is the chief revenue officer of the port, and that his signature is genuine (Form No. 151).

686. Where there is no United States Consular Officer residing at the foreign port of landing and delivery, this verification will be signed by two American merchants, if any such reside there, and in failure of both of these, by two respectable foreign merchants, in which case the blank must be filled up with the words "nor American merchants" (Form No. 152).

A register of landing-certificates is required to be kept by Consular Officers in the form given in Form No. 134.

Reports to the Secretary of the Treasury.

571. It is the duty of every Consular Officer to furnish to the Secretary of the Treasury, as often as shall be required, the prices-current of all articles of merchandise usually exported to the United States from the port or place in which he shall be located. They are also requested to transmit, at least once a month, if opportunity offers, to the Secretary of State and to the* Comptroller of the Treasury, the rates of exchange, and also a statement of the rates at which any depreciated currency of the country in which they reside is computed in United States or Spanish dollars, or in silver or gold coins of other countries, observing in all cases of an estimate of the value of the currency in such foreign coins that their weight and standard should be made known to the Department.

572. Consular Officers will also report monthly to the Treasury Department the rates of exchange prevailing between the ports or places at which they reside and the following places, to wit, London, Paris, Amsterdam, and Hamburg; also New York, and other principal ports in the United States; and they will keep the Department regularly and fully advised of the course and progress of trade from the several ports of their Consulates to the United States.

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* The *first* Comptroller of the Treasury.

573. Consular Officers will forward regularly, and as often as practicable, directly to the general appraisers residing at New York, Boston, Philadelphia, Baltimore, and San Francisco, such prices-current, manufacturers' statements of prices, or merchants' printed circulars of prices, and such other general information as may be useful to appraisers in the discharge of their duties. They will include in their several reports, in detail, information on any other points which they may think proper, in order to an ascertainment of the value of merchandise forwarded to the United States, and the assessment of the legal duties, forwarding any printed or other documents which they may think desirable that the Department should possess.

CONSULAR SERVICE OF THE UNITED STATES.

THE statutes of the United States classify the Consulates General, Consulates, and Commercial Agencies into three classes: 1. Those embraced in a schedule known as Schedule B, the incumbents of which receive a fixed salary, and are not allowed to transact business. 2. Those embraced in a schedule known as Schedule C, the incumbents of which receive a fixed salary, and are allowed to transact business. 3. All other Consulates, the incumbents of which are compensated by the fees collected in their offices, and are allowed to transact business. Under the Act of June 11, 1874, the Consulates in Schedules B and C are subdivided into seven classes, according to salary, Schedule C embracing all of Class 7. The classification is indicated by the number annexed to each Consulate.

SCHEDULE B. (CLASS 1.)

CONSULATES GENERAL.

Berlin.
Cairo.
Calcutta.
Constantinople.
Frankfort-on-the-Main.
Havana.
Kanagawa.
London.
Melbourne.
Mexico.
Montreal.
Paris.
Rio Janeiro.
Rome.
Shanghai.
St. Petersburg.
Tampico.
Vienna.

CONSULATES.

5. Acapulco.
5. Aix-la-Chapelle.
6. Algiers.
5. Amoor River.
2. Amoy.
6. Amsterdam.
4. Antwerp.
3. Aspinwall.
6. Aukland.
6. Bahia.
3. Bangkok.
6. Barbadoes.
6. Barcelona.
5. Barmen.
5. Basle.
5. Beirut.
4. Belfast.
6. Bermuda.
4. Birmingham.
4. Bordeaux.
3. Bradford.
4. Bremen.
6. Bristol.
4. Brussels.
3. Buenos Ayres.
6. Cadiz.
2. Callao.
2. Canton.
6. Cape Town.
5. Cardiff.
6. Charlottetown, Pr. Ed's I.
5. Chemnitz.
2. Chin-Kiang.
6. Clifton.
5. Coaticook.
3. Colon.
6. Copenhagen.
5. Cork.
3. Demerara.
4. Dresden.
5. Dublin.
5. Dundee.
6. Fayal, Azores.
6. Florence.
2. Foo-Choo.
6. Fort Erie.
6. Funchal.
6. Geneva.
6. Genoa.
6. Gibraltar.
3. Glasgow.
6. Goderich, Canada West.
4. Hakodadi.
5. Halifax.
4. Hamburg.
5. Hamilton, Canada West.
2. Hankow.
3. Havre.
3. Hiogo.
1. Honolulu.
1. Hong-Kong.
6. Jerusalem.
5. Kingston, Jamaica.
6. Kingston, Canada.
6. La Rochelle.
6. Laguayra.
5. Leeds.
6. Leghorn.
5. Leipsic.
6. Liege.
5. Lieth.
5. Lisbon.
*Liverpool.
4. Lyons.
6. Mahé.
6. Malaga.
6. Malta.
3. Manchester.
6. Manheim.
4. Marseilles.
6. Martinique.
5. Matamoras.
3. Matanzas.
5. Mauritius.
6. Messina.
5. Montevideo.
6. Munich.
3. Nagasaki.
6. Nantes.
6. Naples.
5. Nassau, New Providence.
6. Newcastle.
6. Nice, France.
2. Ningpo.
5. Nuremberg.
5. Odessa.
6. Oporto.
3. Osako.
6. Palermo.
3. Panama.
5. Pernambuco.
6. Pictou.
5. Port Louis, Mauritius.
6. Port Mahon.
6. Port Said.
6. Port Sarnia.
6. Port Stanley.
5. Prague.
6. Prescott.
6. Quebec.
5. Rotterdam.
6. San Domingo.
5. San Juan, Porto Rico.
4. Santiago de Cuba.
6. Santa Cruz, West Indies.
6. Seychelles.
4. Sheffield.
4. Singapore.
5. Smyrna.
5. Sonneberg.
5. Southampton.
6. St. Helena.
6. St. John's, Canada East.
5. St. John's, N. B.
4. St. Thomas.

* The consulate at Liverpool is, as to salary, specially provided for.

By the Act of August 15, 1876, no appropriation was made for the salaries of the Consul General at Tampico, the Consuls at Aix la Chapelle, Amoor River, Buenos Ayres, Goderich, La Rochelle, Malta, Nantes, Oporto, Port Mahon, Santa Cruz, W. I., Seychelles, Southampton, Swatow, Turks' Island, Windsor (Canada West), Cyprus, Maranham, Milan, Stettin, and the Commercial agent at Madagascar.

Cologne was added to the list of Class 5, Schedule B. Prescott and St. John's, Canada East, were transferred from Class 6 to Class 5, and the following consulates are entered in both the 5th and 6th classes, to wit: Barbadoes, Bermuda, Fort Erie, Port Sarnia, Quebec, Smyrna; while Windsor, Nova Scotia, is placed both in Class 6 and Class 7.

SCHEDULE B. (CLASS 1.)—*Continued.*

6. Stuttgart.
2. Swatow.
5. Tamatave.
6. Tampico.
3. Tangiers.
2. Tien-Tsin.
5. Toronto.
5. Trieste.
4. Trinidad de Cuba.
3. Tripoli.
3. Tunis.
4. Tunstall.
5. Turk's Island.
6. Valencia.
3. Valparaiso.
3. Vera Cruz.
6. Verviers.
6. Windsor, Canada West.
6. Winnipeg, B. N. A.
5. Zurich.

COMMERCIAL AGENCIES.

Madagascar.
San Juan del Norte.

SCHEDULE C. (CLASS 2.)

CONSULATES.

7. Apia.
7. Batavia.
7. Bucharest.
7. Cape Haytien.
7. Ceylon.
7. Cyprus.
7. Gaspe Basin.
7. Guayaquil.
7. Guaymas.
7. Maranham.
7. Milan.
7. Omoa.
7. Ovalau.
7. Para.
7. Rio Grande de Sul.
7. Sabanilla.
7. Santiago (Cape Verde).
7. Stettin.
7. Tahiti.
7. Talcahuano.
7. Truxillo.
7. Venice.
7. Windsor (Nova Scotia).
7. Zanzibar.

COMMERCIAL AGENCIES.

Gaboon.
Lanthala.
St. Paul de Loando.

CLASS 3.

CONSULATES.

Aguas Calientes.
Alicante.
Amapala.
Ancona.
Archangel.
Bathurst.
Bergen.
Bilbao.
Bogota.
Bombay.
Brunswick.
Buenaventura.
Carlsruhe.
Carrara.
Carthagena (Spain).
Cayenne.
Chee-Foo.
Chihuahua.
Christiana.
Ciudad Bolivar.
Comayagua and Tegucigalpa.
Coquimbo.
Cordoba.
Corunna.
Curaçoa.
Denia.
Falmouth.
Galatza.
Ghent.
Gottenburg.
Guadeloupe.
Guatemala.
Hamilton (Bermuda).
Helsingfors.
Hobart Town.
Laguna.
Lambayeque.
La Paz (Bolivia).
La Paz (Mexico).
La Union.
Londonderry.
Ludwigshafen.
Manila.
Magdalena.
Manzanillo (Mexico).
Maracaibo.
Mazatlan.
Merida.
Minatitlan.
Monterey.
Moscow.
Mozambique.
New Chwang.
Ostend.
Padang.
Paramaribo.
Plymouth.
Puerto Cabello.
Reims.
Rio Hacha.
Rosario.
San Blas.
San Dimas.
San Jose (Costa Rica).
San Jose and Cape Saint Lucas.
San Salvador.
Sonsonate.
Santa Martha.
Santander.
Seville.
Sierra Leone.
St. Bartholomew.
St. Catharine's Island.
St. Christopher.
St. John (Newfoundland).
St. Martin.
St. Pierre (Martinique).
St. Thome.
Stockholm.
Taranto.
Tehuantepec.
Teneriffe.
Trebisond.
Trinidad (Island).
Victoria.
Warsaw.
Zacatecas.
Zante.

COMMERCIAL AGENCIES.

Antigua.
Belize.
Camargo.
Grand Bassa.
Guerrero.
Medellin.
Mier.
Nuevo Laredo.
Oajaca.
Piedras Negras.
Presidio del Norte.
Samana.
San Andres.
San Luis Potosi.
St. Bartholomew.
St. Christopher.
St. Marc.
St. Pierre (Miquelon).
Sydney.
Tetuan.

LIST OF CUSTOMS DISTRICTS, PORTS OF ENTRY AND DELIVERY, AND CUSTOMS STATIONS.

Maine.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Aroostook,	Houlton,		Bridgewater, Me.
			Fort Fairfield, Me.
			Van Buren, Me.
Passamaquoddy,	Eastport,	Calais,	Calais, Me.
		Pembroke,	Lubec, Me.
		Robbinston,	Robbinston, Me.
Machias,	Machias,		Jonesport, Me.
			Cherryfield, Me.
Frenchman's Bay,	Ellsworth,	Union River,	Sullivan's Falls, Me.
			South West Harbor, Me.
			Bar Harbor, Me.
Castine,	Castine,	Blue Hill,	Deer Island, Me.
		Deer Island,	Bucksport, Me.
		Bucksport,	Sedgwick, Me.
Bangor,	Bangor,	Frankfort,	Vanceborough, Me.
		Hampden,	Winterport, Me
Belfast,	Belfast,	Prospect,	Camden, Me.
		Vinal Haven,	Searsport, Me.
		North Haven,	North Haven, Me.
		Camden,	Vinal Haven, Me.
Waldoborough,	Waldoborough,	Bristol,	Rockland, Me.
		Damariscotta,	Thomaston, Me.
		Warren,	Damariscotta, Me.
		Thomaston,	Saint George, Me.
		Cushing.	
		Saint George.	
Wiscasset,	Wiscasset,	Booth Bay,	Booth Bay, Me.
		Alna.	
Bath,	Bath,	Hallowell,	Moose River, Me.
		Pittston.	
		Georgetown.	
		Bowdoinham.	
		Gardiner.	
		Richmond.	
Portland & Falmouth,	Portland,	North Yarmouth.	
		Brunswick.	
		Freeport.	
		Harpswell.	
Saco,		Scarborough.	
Kennebunk,	Kennebunk,	Wells.	
		Kennebunk Port.	
York,	York.		

New Hampshire.

Portsmouth,	Portsmouth,	New Castle,	Colebrook, Me.
		Dover.	
		Exeter.	
		Kittery.	
		Berwick.	

Vermont.

Vermont,	Burlington,		Saint Albans, Vt.
			Alburgh, Vt.
			Alburgh Springs, Vt.
			Swanton, Vt.
			Highgate, Vt.
			Franklin, Vt.
			Berkshire, Vt.
			Richford, Vt.
			Troy, Vt.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Vermont,	Burlington,		Newport, Vt. Derby, Vt. Island Pond, Vt. Windmill Point, Vt. Canaan, Vt.
		Massachusetts.	
Newburyport,	Newburyport,	Amesbury. Salisbury. Haverhill. Newbury. Ipswich.	
Gloucester,	Gloucester,	Manchester.	
Salem and Beverly,	Salem,	Danvers.	
Marblehead,	Marblehead,	Lynn,	Lynn, Mass.
Boston and Charleston,	Boston,	Medford, Cohasset. Hingham. Weymouth. Cambridge. Roxbury. Dorchester.	Cohasset, Mass.
Plymouth,	Plymouth,	Scituate, Kingston, Duxbury. Marshfield.	Scituate, Mass. Duxbury, Mass.
Barnstable,	Barnstable,	Sandwich, Falmouth, Harwich, Wellfleet, Provincetown, Chatham,	Wellfleet, Mass. Hyannis, Mass. Provincetown, Mass. Woods' Holl, Mass. Chatham, Mass. South Dennis, Mass.
Nantucket,	Nantucket.		
Edgartown,	Edgartown,		Vineyard Haven, Mass.
New Bedford,	New Bedford,	Westport. Rochester. Wareham.	
Fall River,	Fall River,	Swansea. Somerset. Freetown. Berkley. Taunton.	
		Rhode Island.	
Newport,	Newport,	North Kingston. Tiverton.	
Bristol and Warren,	Bristol and Warren,	Barrington.	
Providence,	Providence,	Pawtuxet. East Greenwich.	
		Connecticut.	
Stonington,	Stonington,	Pawcatuck River,	Mystic, Conn. Westerly, Conn. Pawcatuck, Conn.
New London,	New London,	Norwich. Groten. Lyme.	
Middletown,	Middletown,	Saybrook, Kellinsworth. Haddam. East Haddam. Chatham. Weathersfield. Glastenbury. Hartford. East Hartford. Windsor. East Windsor.	Hartford, Conn.
New Haven,	New Haven,	Guilford. Branford.	

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
New Haven,	New Haven,	Milford.	
		Derby.	
Fairfield,	Bridgeport,	Norwalk,	Norwalk, Conn.
		Stratford.	
		Stamford.	
		Greenwich.	

New York.

Sag Harbor,	Sag Harbor,	Greenport,	Greenport, N. Y.
City of New York,	New York,	New Windsor,	Troy, N. Y.
	Jersey City,	Newburg,	Albany, N. Y. (Surveyor).
		Poughkeepsie,	Cold Spring, N. Y.
		Esopus,	Jersey City, N. J.
		Kinderhook.	Port Jefferson, N. Y.
		Albany,	Patchogue, N. Y.
		Hudson.	
		Troy.	
		Rhinebeck Landing.	
		Cold Spring,	
		Port Jefferson.	
		Patchogue.	
Champlain,	Plattsburgh,	Whitehall,	Malone, N. Y.
		Fort Covington,	Rouse's Point, N. Y.
			Champlain, N. Y.
			Mooer's Junction, N. Y.
			Mooer's Forks, N. Y.
			Ellenburg Depot, N. Y.
			Chateaugay, N. Y.
			Trout River, N. Y.
			Fort Covington, N. Y.
			Hogansburgh, N. Y.
			Whitehall, N. Y.
Oswegatchie,	Ogdensburgh,		Morristown, N. Y.
			Waddington, N. Y.
			Lisbon, N. Y.
			Louisville, N. Y.
			Massena, N. Y.
			Hammond, N. Y.
Cape Vincent,	Cape Vincent,		Clayton, N. Y.
			Alexandria Bay, N. Y.
			Sackett's Harbor, N. Y.
			Dexter, N. Y.
			Millen's Bay, N. Y.
			Sandy Creek, N. Y.
			Henderson, N. Y.
			Chaumont, N. Y.
Oswego,	Oswego,		Fair Haven, N. Y.
			Sodus Point, N. Y.
Genesee,	River Genesee (Rochester,)		Pultneyville, N.Y. } During
			Oak Orchard, N.Y. } navg'n.
			Charlotte, N. Y.
Niagara,	Suspension Bridge,		Niagara Falls, N. Y.
			Port Day, N. Y.
			Tonawanda, N. Y.
			Lewiston, N. Y.
			Wilson, N. Y. } During
			Olcott, N. Y. } navigation.
			Youngstown, N.Y. }
			Yates River, N.Y. }
Buffalo Creek,	Buffalo,		North Buffalo, N. Y.
			Black Rock Ferry, N. Y.
			Tonawanda, N. Y.
			International Bridge, N. Y.
			East Buffalo, N. Y.
Dunkirk,	Dunkirk,	Barcelona.	
		Silver Creek.	
		Cattaraugus Creek.	

New Jersey.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Newark,	Newark,	Elizabeth.	
Perth Amboy,	Perth Amboy,	New Brunswick,	Point Pleasant, N. J.
		Middletown Point.	
Little Egg Harbor,	Tuckerton.		
Great Egg Harbor,	Somers' Point,		Bargaintown, N. J.
			Atlantic City, N. J.
Bridgeton,	Bridgeton,	Salem,	Mauricetown, N. J.
		Port Elizabeth,	Goshen, N. J.
Burlington,	Burlington,	Lamberton (Trenton),	Trenton, N. J.

Pennsylvania.

Philadelphia,	Philadelphia,	Camden,	Camden, N. J.
		Chester,	Chester, Pa.
Erie,	Erie.		
Pittsburgh,	Pittsburgh.		

Delaware.

Delaware,	Wilmington,	New Castle,	Seaford, Del.
		Port Penn,	New Castle, Del.
		Delaware City,	Lewes, Del.

Maryland.

Eastern,	Crisfield,	Salisbury.	
Baltimore,	Baltimore,	Cambridge,	Havre de Grace, Md.
		Easton.	
		Havre de Grace.	
Annapolis,	Annapolis,	Benedict,	Town Creek, Md.
		Lower Marlborough.	
		Town Creek.	
		Silvey's Landing.	
		Cedar Point.	
		Nottingham.	
		Saint Mary's.	

District of Columbia.

Georgetown,	Georgetown,		Washington, D. C.

Virginia.

Cherrystone,	Cherrystone (Eastv'e),	Snow Hill,	Onancock, Va.
		Folly Landing,	Chincoteague, Va.
Alexandria,	Alexandria,	Potomac.	
Tappahannock,	Tappahannock,	Port Royal.	
		Fredericksburgh.	
		Yeocomico.	
Yorktown,	Newport News,	Yorktown,	Yorktown, Va.
Norfolk&Portsmouth,	Norfolk&Portsmouth,	Suffolk.	
		Smithfield.	
Petersburgh,	P'sburgh to City Point,		City Point, Va.
Richmond,	Richmond,		West Point, Va.

North Carolina.

Albemarle,	Edenton,		Elizabeth City, N. C.
Pamlico,	New Berne,		Washington, N. C.
			Portsmouth, N. C.
			Hatteras, N. C.
Beaufort,	Beaufort.		
Wilmington,	Wilmington.		

South Carolina.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Georgetown,	Georgetown.		
Charleston,	Charleston.		
Beaufort,	Beaufort,		Port Royal, S. C.
			Coosaw, S. C.

Georgia.

Savannah,	Savannah,	Augusta.	
Brunswick,	Brunswick,	Frederica,	Darien, Ga.
		Darien.	
Saint Mary's,	Saint Mary's.		
		Atlanta.	

Florida.

Fernandina,	Fernandina.		
Saint John's,	Jacksonville,		Mayport, Fla.
Saint Augustine,	Saint Augustine,		Indian River, Fla.
Key West,	Key West,	Tampa,	Punta Rassa, Fla.
			Tampa, Fla.
			Charlotte Harbor, Fla.
			Manatee, Fla.
Saint Mark's,	Cedar Keys,	Saint Mark's,	Saint Mark's, Fla.
		Magnolia.	
Apalachicola,	Apalachicola,		West Pass, Fla.
Pensacola,	Pensacola,		Saint Andrew's Bay, Fla.

Alabama.

Mobile,	Mobile,	Montgomery.

Mississippi.

Pearl River,	Shieldsborough,	East Pascagoula,	Pascagoula, Mi
		Pearlington.	
		Ship Island.	
Natchez,	Natchez,	Grand Gulf.	
Vicksburg,	Vicksburg.		

Louisiana.

New Orleans,	New Orleans,	Wheeling, W, Va.,	Wheeling, W. Va
		Cincinnati, Ohio,	Cincinnati, Ohio.
		Louisville, Ky.,	Louisville, Ky.
		Saint Louis, Mo.,	Saint Louis, Mo.
		Nashville, Tenn.,	Nashville, Tenn.
		Memphis, Tenn.,	Memphis, Tenn.
		Evansville, Ind.,	Evansville, Ind.
		Burlington, Iowa,	Burlington, Iowa.
		Galena, Ill.,	Galena, Ill.
		Cairo, Ill.,	Cairo, Ill.
		Dubuque, Iowa,	Dubuque, Iowa.
		Leavenworth, Kans.	
		Omaha, Nebr.,	Omaha, Nebr.
		Kansas City, Mo.,	Kansas City, Mo.
		Saint Joseph, Mo.,	Saint Joseph, Mo.
		Shreveport, La.,	Shreveport, La.
		La Crosse, Wis.,	La Crosse, Wis.
		Chattanooga, Tenn.,	Chattanooga, Tenn.
		Portsmouth, Ohio,	Portsmouth, Ohio.
Teche,	Brashear(Morgan C'y),		Calcasieu Pass, La.

Texas.

Galveston,	Galveston,	Sabine,	Sabine Pass, Texas.
		Houston,	Houston, Texas.
Saluria,	Indianola,	San Antonio,	Eagle Pass, Texas.
			San Antonio, Texas.
			Del Rio, Texas.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Corpus Christi,	Corpus Christi,	Aransas,	Laredo, Texas. Carrizo, Texas. Aransas Pass, Texas.
Brazos de Santiago,	Brownsville,		Point Isabel, Texas. Edinburgh, Texas. Rio Grande City, Texas. Roma, Texas. Santa Maria, Texas. Salado, Texas.
Paso del Norte,	El Paso,		San Elizario, Texas. La Noria, Texas. Presidio del Norte, Texas. Deming, N. M. Tucson, Ariz. Yuma, Ariz. Charleston, Ariz. Arivaca, Ariz. Calabasas, Ariz. Line City (Isaacson), Ariz.
		California.	
San Diego,	San Diego.		
Wilmington,	Wilmington,	Santa Barbara. San Buenaventura. Hueneme.	
San Francisco,	San Francisco,	Vallejo. San Luis Obispo,	San Luis Obispo, Cal.
Humboldt,	Eureka,	Crescent City.	
		Oregon and Washington Territory.	
So. Dist. of Oregon,	Coos Bay (Emp. City),	Ellensburg. Port Orford. Gardner.	
Yaquina,	Yaquina,	Newport.	
Oregon,	Astoria.		
Willamette,	Portland.		
Puget Sound,	Port Townsend,		Sooyoos and Colvill, W. T. San Juan&FridayHb'r,W.T. Sehorn, W. T.
		Alaska.	
Alaska,	Sitka,		Wrangel, Alaska. Kodiak, Alaska. Onalaska, Alaska.
		Montana and Idaho.	
Montana and Idaho,	Fort Benton.		
		Minnesota.	
Minnesota,	Saint Vincent,	Saint Paul,	Neeche, Dak. Saint Paul, Minn. Bismarck, Dak. Turtle Mountain, Dak. Pembina, Dak.
Duluth,	Duluth.		
		Wisconsin.	
Milwaukee,	Milwaukee,	Kenosha, Racine, Sheboygan, Green Bay, Depere,	Kenosha, Wis. Manitowoc, Wis. Green Bay, Wis. } During Sheboygan, Wis. } naviga- Racine, Wis. } tion.
		Michigan.	
Michigan,	Grand Haven,	Cheboygan,	St. Ignace, Mich. D'ng nav. Cheboygan, Mich. Mackinac, Mich. Charlevoix, Mich. } During Frankfort, Mich. } nav'n. Manistee, Mich Ludington, Mich.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Michigan,	Grand Haven,	Cheboygan,	Pentwater, Mich. } During Montague, Mich. } navi- P't Sherman, Mich. } gation. Muskegon, Mich. Holland, Mich. } During Saugatuck, Mich. } navi- S'th Haven, Mich. } gation. Benton Hb'r, Mich. } St. Joseph, Mich.
Huron,	Port Huron,		Algonac, Mich. Alpena, Mich. } During Au Sable, Mich. } nav'n Bay City, Mich. East Saginaw, Mich. East Tawas, Mich. } During Lexington, Mich. } nav'n. Marine City, Mich. Port Austin, Mich. } During P't Crescent, M'h. } navi- Sand Beach, Mich. } gation. Saint Clair, Mich.
Detroit,	Detroit,		Grosse Isle, Mich. Wyandotte, Mich. Mount Clemens, Mich. Springwells, Mich. Newport, Mich. Ecorse, Mich. Grosse Point, Mich. New Baltimore, Mich. Trenton, Mich. Gibraltar, Mich. Monroe, Mich. Rockwood, Mich.
Superior,	Marquette,	Sault Saint Marie, Mackinaw,	L'Anse, Mich. Houghton, Mich. Ashland, Mich. Bayfield, Mich. Escanaba, Mich. Menominee, Mich. Detour, Mich. Sault St. Marie, Mich. White Fish Point, Mich. Isle Royal, Mich.
Indiana and Illinois.			
Chicago,	Chicago,	Waukegan, Michigan City.	Michigan City, Ind.
Indiana.			
		Indianapolis,	Indianapolis, Ind.
Ohio.			
Miami, Sandusky,	Toledo. Sandusky,		Kelly's Island, Ohio. Marble Head, Ohio. Put-in Bay, Ohio. Vermillion, Ohio. Huron, Ohio. Port Clinton, Ohio. Fremont, Ohio.
Cuyahoga,	Cleveland,	Fairport,	Lorain, Ohio. Fairport, Ohio. Ashtabula, Ohio. Conneaut, Ohio. Amherst, Ohio.
Colorado.			
		Denver,	Denver, Col.

PORTS AT WHICH MERCHANDISE MAY BE ENTERED FOR TRANSPORTATION TO OTHER PORTS WITHOUT APPRAISEMENT, UNDER THE ACT OF JUNE 10, 1880.

Boston, Mass.
Baltimore, Md.
Bath, Me.
Chicago, Ill.
Charleston, S. C.
Cleveland, Ohio.
Detroit, Mich.
Galveston, Texas.
Mobile, Ala.
New York, N. Y.
New Orleans, La.
Norfolk, Va.
Philadelphia, Pa.
Portland, Me.
Port Huron, Mich.
Pensacola, Fla.
Rochester, N. Y.
Savannah, Ga.
San Francisco, Cal.
Toledo, Ohio.

PORTS TO WHICH MERCHANDISE MAY BE TRANSPORTED WITHOUT APPRAISEMENT UNDER THE ACT OF JUNE 10, 1880.

Atlanta, Ga.
Buffalo, N. Y.
Burlington, Vt.
Boston, Mass.
Baltimore, Md.
Bath, Me.
Charleston, S. C.
Chicago, Ill.
Cincinnati, Ohio.
Cleveland, Ohio.
Detroit, Mich.
Denver, Col.
Georgetown, D. C.
Galveston, Texas.
Hartford, Conn.
Indianapolis, Ind.
Kansas City, Mo.
Louisville, Ky.
Middletown, Conn.
Milwaukee, Wis.
Memphis, Tenn.
Mobile, Ala.
New York, N. Y.
New Haven, Conn.
Norfolk, Va.
New Orleans, La.
Providence, R. I.
Philadelphia, Pa.
Pittsburgh, Pa.
Portland, Me.
Portsmouth, N. H.
Port Huron, Mich.
Portland, Oregon.
Rochester, N. Y.
Richmond, Va.
Savannah, Ga.
Saint Louis, Mo.
Saint Joseph, Mo.
Saint Paul, Minn.
San Francisco, Cal.
San Diego, Cal.
Toledo, Ohio.
Wilmington, Del.
Wilmington, N. C.

PORTS DESIGNATED BY THE PRESIDENT OF THE UNITED STATES, PURSUANT TO SECTION 2866, R. S., FROM WHICH IMPORTED MERCHANDISE MAY BE FORWARDED IN BOND IN TRANSIT THROUGH THE UNITED STATES TO OR FROM THE DOMINION OF CANADA, UNDER THE TREATY OF WASHINGTON.

Boston, Mass.
Buffalo, N. Y.
Baltimore, Md.
Cape Vincent, N. Y.
Charlotte, N. Y.
Chicago, Ill.
Detroit, Mich.
Duluth, Minn.
Eastport, Me.
Grosse Isle, Mich.
Island Pond, Vt.
Morristown, N. Y.
Milwaukee, Wis.
New York, N. Y.
Newport, Vt.
New Haven, Conn.
New Orleans, La.
Ogdensburgh, N. Y.
Oswego, N. Y.
Philadelphia, Pa.
Port Huron, Mich.
Portland, Me.
Pembina, Dak.
Saint Vincent, Minn.
Richford, Vt.
Rouse's Point, N. Y.
Saint Albans, Vt.
Suspension Bridge, N.Y.
Vanceborough, Me.
Whitehall, N. Y.

PORTS DESIGNATED BY THE SECRETARY OF THE TREASURY, UNDER AUTHORITY OF SECTION 3005, R. S., FROM WHICH IMPORTED MERCHANDISE MAY BE FORWARDED IN BOND IN TRANSIT THROUGH THE UNITED STATES TO THE REPUBLIC OF MEXICO.

Boston, Mass.
Baltimore, Md.
Brownsville, Texas.
Corpus Christi, Texas.
Galveston, Texas.
New York, N. Y.
New Orleans, La.
Philadelphia, Pa.
San Francisco, Cal.
Wilmington, Cal.

PORTS AT WHICH BONDED WAREHOUSES ARE ESTABLISHED.

Buffalo, N. Y.
Boston, Mass.
Baltimore, Md.
Bangor, Me
Bath, Me.
Belfast, Me.
Booth Bay, Me.
Beaufort, N. C.
Burlington, Vt.
Chatham, Mass.
Castine, Me.
Chicago, Ill.
Cleveland, Ohio.
Chattanooga Tenn.
Corpus Christi, Texas.
Duluth, Minn.
Detroit, Mich.
Erie, Pa.
Eastport, Me.
El Paso, Texas.
Ellsworth, Me.
Evansville, Ind.
Gloucester, Mass.
Galveston, Texas.
Hartford, Conn.
Harwich, Mass.
Hancock, Me.
Key West, Fla.
Memphis, Tenn.
Mobile, Ala.
Minneapolis, Minn.
Morristown (Ogdensburgh), N. Y.
New York, N. Y.
Newburyport, Mass.
New Orleans, La.
New Haven, Conn.
New London, Conn.
Oswego, N. Y.
Philadelphia, Pa.
Pittsburgh, Pa.
Provincetown, Mass.
Plymouth, Mass.
Plattsburgh, N. Y.
Portland, Me.
Portsmouth, N. H.
Providence, R. I.
Perth Amboy, N. J.
Portland, Ore.
Rochester, N. Y.
Rouse's Point, N. Y.
Salem, Mass.
Saint Louis, Mo.
San Francisco, Cal.
Saint Vincent, Minn.
Suspension Bridge, N.Y.
Savannah, Ga.
Wiscasset, Me.
Wilmington, N. C.
Wellfleet, Mass.
Waldoborough, Me.
Wilmington, Del.

NOTE.—Goods in bond arriving at the ports of Norfolk, Va., Louisville, Ky., Saint Paul, Minn., Milwaukee, Wis., Georgetown, D. C., New Bedford, Mass., Albany, N. Y., Cincinnati, Ohio, Brownsville, Texas, and Indianapolis, Ind., are stored in the Custom-house premises at those ports.

F. FRENCH,
Acting Secretary.

TREASURY DEPARTMENT, March 27, 1883.

TREASURY CIRCULAR,

RELATIVE TO THE GUANO ISLANDS APPERTAINING TO THE UNITED STATES.

TREASURY DEPARTMENT,
February 12, 1869.

TO COLLECTORS OF CUSTOMS:

You will find hereto annexed a corrected list of the Guano Islands, bonded under the Act of August 18, 1856, as appears by the bonds and papers, transmitted from the Department of State, now on file in the office of the First Comptroller of the Treasury.

The several islands named and described in said list having been duly bonded, and considered by the President of the United States "as appertaining to the United States," in manner and form prescribed by said Act, and, as a consequence thereof, brought under the laws regulating the coasting trade, your attention is directed to the same with a view to the proper enforcement of these laws regulating intercourse with said islands.

By the first proviso of the second section of the above-named Act [11 Stat., p. 119,] it is provided:

"That no guano shall be taken from said islands, rock, or key, except for the use of citizens of the United States, or of any person resident therein." [*For partial suspension of this prohibition, see second section of the Act of July* 28, 1866.]

It is further provided by the aforesaid second section, that "The introduction of guano from said islands, rocks, or keys, shall be regulated as the coasting trade between the different parts of the United States, and the same laws shall govern the vessels concerned therein."

And, as the laws of the United States forbid foreign vessels from engaging in the coasting trade, and as commercial intercourse with these islands thus form a part of said trade, you are hereby requested to use all due vigilance to prevent the infraction of any law or regulation upon that subject.

H. MCCULLOCH,
Secretary of the Treasury.

GUANO ISLANDS

PERTAINING TO THE UNITED STATES AND BONDED UNDER ACT OF AUGUST 18, 1856.

	LATITUDE.	LONGITUDE.
America Islands,	3° 40′ N.	159° 28′ W.
Anchor Key,	14° 18′ N.	80° 08′ W.
Anne's,	9° 49′ S.	151° 15′ W.
Baker's, or New Nantucket,	0° 15′ N.	176° 30′ W.
Barber's,	8° 54′ N.	178° 00′ W.
Barren, or Starve,	5° 40′ S.	155° 55′ W.
Bauman's Islands,	11° 48′ S.	154° 10′ W.
Birnies',	3° 35′ S.	171° 39′ W.
Booby Key,	14° 14′ N.	80° 30′ W.
Caroline,	9° 54′ S.	150° 07′ W.
Christmas,	1° 58′ N.	157° 10′ W.
Clarence,	9° 07′ S.	171° 40′ W.
Dangerous,	10° 00′ S.	165° 56′ W.
Dangers Rock,	6° 30′ N.	162° 23′ W.
David's,	0° 40′ N.	170° 10 W.
Duke of York,	8° 30′ S	172° 10′ W.
Enderbury,	3° 08′ S.	174° 14′ W.
Enderbury,	3° 08′ S.	171° 08′ W.
Farmer's,	3° 00′ S.	170° 50′ W.
Favorite,	2° 50′ S.	176° 40′ W.
Flint,	10° 32′ S.	162° 05′ W.
Flint's,	11° 26′ S.	151° 48′ W.
Frances,	9° 58′ S.	161° 40′ W.
Frienhaven,	10° 00′ S.	156° 59′ W.
Gallego,	1° 42′ N.	104° 05′ W.

GUANO ISLANDS.—(*Continued.*)

	LATITUDE.	LONGITUDE.
Ganges,	10° 59′ S.	160° 55′ W.
Gardner's,	4° 40′ S.	174° 52′ W.
Great and Little Swan Islands, in Caribbean Sea,		
Groninque,	10° 00′ S.	156° 44′ W.
Hero, or Starbuck,	5° 25′ S.	155° 56′ W.
Howland, or Nowlands,	0° 52′ N.	176° 52′ W.
Humphrey's,	10° 40′ S.	160° 52′ W.
Jarvis,	0° 21′ S.	159° 52′ W.
Johnson's Islands,		
Kemn's,	4° 41′ S.	173° 44′ W.
Lideron's,	11° 05′ S.	161° 50′ W.
Low Islands,	9° 33′ S.	170° 38′ W.
Makin,	3° 02′ N.	172° 46′ W.
Malden's,	4° 00′ S.	155° 00′ W.
Mary Letitia's,	4° 40′ S.	173° 20′ W.
Mary's,	2° 53′ S.	172° 00′ W.
Mathew's,	2° 03′ N.	173° 26′ W.
McKean,	3° 35′ S.	174° 17′ W.
Nassau,	11° 30′ S.	165° 30′ W.
Navassa,	18° 10′ N.	75° 00′ W.
New Nantucket, or Baker's,	0° 15′ N.	176° 30′ W.
Northeast Key,	14° 24′ N.	80° 14′ W.
North Keys, (two in number,)	14° 25′ N.	80° 20′ W
North Rocks,	14° 20′ N.	80° 26′ W.
Nowland's, or Howland's,	0° 52′ N.	176° 52′ W
Palmyros,	5° 48′ N.	162° 20′ W
Penhuyn's,	8° 55′ S.	158° 07′ W.
Pescado,	10° 38′ S.	159° 20′ W.
Phœnix,	3° 40′ S.	170° 52′ W.
Phœnix,	3° 47′ S.	170° 55′ W.
Prospect,	4° 42′ N	161° 38′ W.
Quiros,	10° 32′ S.	170° 12′ W.
Rierson's,	10° 10′ S.	160° 53′ W.
Rogewein's Islands,	11° 00′ S.	156° 07′ W.
Samarang Islands,	5° 10′ N.	162° 20′ W.
Sand Key,	14° 16′ N.	80° 15′ W.
Sarah Anne,	4° 00′ N.	154° 22′ W.
Serrana Key,	14° 15′ N.	80° 24′ W.
Sidney's Islands,	4° 20′ S.	171° 00′ W.
Starbuck, or Hero,	5° 25′ S.	155° 56′ W.
Starve, or Barren,	5° 40′ S.	155° 55′ W.
Staver's,	10° 05′ S.	152° 16′ W.
Triangle Keys, (three in number,)	14° 20′ N.	80° 05′ W.
Uahuga, or Washington,	4° 40′ N.	160° 07′ W
Walker's,	3° 58′ N.	149° 10′ W
Washington, or Uahuga,	4° 40′ N.	160° 07′ W.

The following are added under circular of October 12, 1871, Syn. Series, 936:

	LATITUDE.	LONGITUDE.
Pedro Keys,	17° 00′ 00″ N.	77° 52′ 00″ W.
Petrel,	15° 52′ 20″ N.	78° 33′ 10″ W.
Quito Sereno,	14° 30′ 00″ N.	81° 07′ 25″ W.
Roucador,	13° 33′ 00″ N.	80° 03′ 00″ W.

EXTRACTS FROM POST-OFFICE ACTS.

(U. S. Revised Statutes.)

Sec. 3912. The rate of United States postage on mail-matter sent to or received from foreign countries with which different rates have not been established by postal convention or other arrangement, when forwarded by vessels regularly employed in transporting the mail, shall be ten cents for each half ounce or fraction thereof on letters, unless reduced by order of the Postmaster General; two cents each on newspapers; and not exceeding two cents per each two ounces, or fraction thereof, on pamphlets, periodicals, books, and other printed matter, which postage shall be prepaid on matter sent and collected on matter received; and, to avoid loss to the United States in the payment of balances, the Postmaster General may collect the unpaid postage on letters from foreign countries in coin or its equivalent.

Sec. 3913. All letters conveyed by vessels not regularly employed in carrying the mail shall, if for delivery within the United States, be charged with double postage, to cover the fee paid to the vessel.

Sec. 3916. To facilitate letter correspondence, and to provide for the transmission in the mails, at a reduced rate of postage, of messages, orders, notices, and other short communications, either printed or written in pencil or ink, the Postmaster General is authorized and directed to furnish and issue to the public, with postage-stamps impressed upon them, "postal cards," manufactured of good, stiff paper, of such quality, form, and size as he shall deem best adapted for general use; which cards shall be used as a means of postal intercourse, under rules and regulations to be prescribed by the Postmaster General, and when so used shall be transmitted through the mails at a postage charge of one cent each, including the cost of their manufacture.

Sec. 3986. No person shall carry any letter or packet on board any vessel which carries the mail otherwise than in such mail, except as provided in section three thousand nine hundred and ninety-three; and for every such offence the party offending shall be liable to a penalty of fifty dollars.

Sec. 3987. No vessel departing from the United States for any foreign port shall receive on board or convey any letter or packet originating in the United States which has not been regularly received from the post-office at the port of departure, and which does not relate to the cargo of such vessel, except as provided in section three thousand nine hundred and ninety-three; and every collector, or other officer of the port empowered to grant clearances, shall require from the master of such vessel, as a condition of clearance, an oath or affirmation that he has not received on board, has not under his care or control, and will not receive or convey any letter or packet contrary to the provisions of this section.

Sec 3988. No vessel arriving within any port or collection district of the United States shall be allowed to make entry or break bulk until all letters on board are delivered at the nearest post-office, and the master thereof has signed and sworn to the following declaration, before the collector or other proper customs officer:

"I, A. B., master of the ——, arriving from ——, and now lying in the port of ——, do solemnly swear (or affirm) that I have, to the best of my knowledge and belief, delivered at the post-office at ——, every letter, and every bag, packet, or parcel of letters, which were on board the said vessel during her last voyage, or which were in my possession or under my power or control."

And any master who shall break bulk before he has delivered such letters, shall be liable to a penalty of not more than one hundred dollars, recoverable, one-half to the officer making the seizure, and the other to the use of the United States.

Sec. 3989. Any special agent of the Post-Office Department, when instructed by the Postmaster General to make examinations and seizures, and the collector or other customs officer of any port,* without special instructions, shall carefully search all vessels for letters which may be on board, or which have been conveyed contrary to law.

Sec. 3990. Any special agent of the Post-Office Department, collector, or other customs officer, or United States marshal or his deputy, may at all times seize all letters and bags, packets or parcels, containing letters which are being carried contrary to law on board any vessel or on

* "*Importations through the Mail.*—The Postmaster General complains that registered letters and packages received through the mail from foreign countries are seized and detained by the collector of customs at the port in the United States at which they first arrive, and requests that measures shall be taken to prevent such alleged violation of the postal laws.

"It has been agreed that collectors shall not require postmasters to deliver to them any letter or package addressed to a person residing at another port or place where a customs officer is stationed. A careful inspection, however, should be made by the postmaster, and, if any such letter or package be suspected to contain dutiable articles, the postmaster at the place of destination should be notified, in order that he may inform the proper officer of the customs. Such letters and packages should be opened in the presence of an officer of the customs by the person to whom addressed, and any dutiable article contained therein, not mentioned in a postal convention applicable, should be seized and held to await the decision of this department, upon any application which may be made for a mitigation of the forfeiture incurred."—(*Treasury Circular, November* 26, 1873. *Syn. Series, No.* 1723.)

any post-route, and convey the same to the nearest post-office; or may, by the direction of the Postmaster General or Secretary of the Treasury, detain them until two months after the final determination of all suits and proceedings which may, at any time within six months after such seizure, be brought against any person for sending or carrying such letters.

SEC. 3991. Every package or parcel seized by any special agent of the Post-Office Department, collector, or other customs officer, or United States marshal or his deputies, in which any letter is unlawfully concealed, shall be forfeited to the United States, and the same proceedings may be had to enforce the forfeiture as are authorized in respect to goods, wares, and merchandise forfeited for violation of the revenue laws; and all laws for the benefit and protection of customs officers making seizures for violating revenue laws shall apply to officers making seizures for violating the postal laws.

SEC. 3992. Nothing herein contained shall be construed to prohibit the conveyance or transmission of letters or packets by private hands without compensation, or by special messenger employed for the particular occasion only.

SEC. 3993. All letters inclosed in stamped envelopes, if the postage-stamp is of a denomination sufficient to cover the postage that would be chargeable thereon if the same were sent by mail, may be sent, conveyed, and delivered otherwise than by mail, provided such envelope shall be duly directed and properly sealed, so that the letter cannot be taken therefrom without defacing the envelope, and the date of the letter or of the transmission or receipt thereof shall be written or stamped upon the envelope. But the Postmaster General may suspend the operation of this section upon any mail-route where the public interest may require such suspension.

SEC. 3995. Any person who shall knowingly and wilfully obstruct or retard the passage of the mail, or any carriage, horse, driver, or carrier carrying the same, shall, for every such offence, be punishable by a fine of not more than one hundred dollars.

SEC. 3996. Any ferryman who shall delay the passage of the mail by wilful neglect or refusal to transport the same across any ferry shall, for every ten minutes such mail may be so delayed, be liable to a penalty of ten dollars.

SEC. 5465. Any person who shall forge or counterfeit, or knowingly utter or use any forged or counterfeited postage-stamp of any foreign government, shall be punished by imprisonment at hard labor of not less than two nor more than ten years.

MARCH 3, 1879.

(U. S. STATUTES AT LARGE, VOL. XX., p. 355.)

CHAP. 180.—*An Act making Appropriations for the Service of the Post-Office Department for the fiscal Year ending June thirtieth, eighteen hundred and eighty, and for other Purposes.*

SEC. 7. That mailable matter shall be divided into four classes:
First, written matter;
Second, periodical publications;
Third, miscellaneous printed matter;
Fourth, merchandise.

SEC. 8. Mailable matter of the first class shall embrace letters, postal cards, and all matters wholly or partly in writing, except as hereinafter provided.

SEC. 9. That on mailable matter of the first class, except postal cards and drop letters, postage shall be prepaid at the rate of three cents for each half ounce or fraction thereof; postal cards shall be transmitted through the mails at a postage charge of one cent each, including the cost of manufacture; and drop letters shall be mailed at the rate of two cents per half ounce or fraction thereof, including delivery at letter carrier offices, and one cent for each half ounce or fraction thereof where free delivery by carrier is not established. The Postmaster General may, however, provide, by regulation, for transmitting unpaid and duly certified letters of soldiers, sailors, and marines in the service of the United States to their destination, to be paid on delivery.

SEC. 10. That mailable matter of the second class shall embrace all newspapers and other periodical publications which are issued at stated intervals, and as frequently as four times a year, and are within the conditions named in sections twelve and fourteen.

SEC. 11. Publications of the second class, except as provided in section twenty-five, when sent by the publisher thereof, and from the office of publication, including sample copies, or when sent from a news agency to actual subscribers thereto, or to other news agents, shall be entitled to transmission through the mails at two cents a pound or fraction thereof, such postage to be prepaid, as now provided by law.

SEC. 12. That matter of the second class may be examined at the office of mailing, and if found to contain matter which is subject to a higher rate of postage, such matter shall be charged with postage at the rate to which the inclosed matter is subject: *Provided*, That nothing herein contained shall be so construed as to prohibit the insertion in periodicals of advertisements attached permanently to the same.

SEC. 13. That any person who shall submit, or cause to be submitted, for transportation in the mails, any false evidence to the postmaster relative to the character of his publication, shall be

deemed guilty of a misdemeanor, and, upon conviction thereof in any court of competent jurisdiction, shall for every such offence be punished by a fine of not less than one hundred nor more than five hundred dollars.

SEC. 14. That the conditions upon which a publication shall be admitted to the second class are as follows:

First. It must regularly be issued at stated intervals, as frequently as four times a year, and bear a date of issue, and be numbered consecutively.

Second. It must be issued from a known office of publication.

Third. It must be formed of printed paper sheets, without board, cloth, leather, or other substantial binding, such as distinguish printed books for preservation from periodical publications.

Fourth. It must be originated and published for the dissemination of information of a public character, or devoted to literature, the sciences, arts, or some special industry, and having a legitimate list of subscribers: *Provided, however*, That nothing herein contained shall be so construed as to admit to the second class rate regular publications designed primarily for advertising purposes, or for free circulation, or for circulation at nominal rates.

SEC. 15. That foreign newspapers and other periodicals of the same general character as those admitted to the second class in the United States may, under the direction of the Postmaster General, on application of the publishers thereof or their agents, be transmitted through the mails at the same rates as if published in the United States. Nothing in this act shall be so construed as to allow the transmission through the mails of any publication which violates any copyright granted by the United States.

SEC. 16. That publishers of matter of the second class may, without subjecting it to extra postage, fold within their regular issues a supplement; but in all cases the added matter must be germane to the publication which it supplements; that is to say, matter supplied in order to complete that to which it is added or supplemented, but omitted from the regular issue for want of space, time, or greater convenience, which supplement must in every case be issued with the publication.

SEC. 17. That mail matter of the third class shall embrace books, transient newspapers, and periodicals, circulars, and other matter wholly in print (not included in section twelve), proof-sheets, corrected proof-sheets, and manuscript copy accompanying the same, and postage shall be paid at the rate of one cent for each two ounces or fractional part thereof, and shall fully be prepaid by postage-stamps affixed to said matter. Printed matter other than books received in the mails from foreign countries under the provisions of postal treaties or conventions shall be free of customs duty; and books which are admitted to the international mails, exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster General.

SEC. 18. That the term "circular" is defined to be a printed letter, which, according to internal evidence, is being sent in identical terms to several persons. A circular shall not lose its character as such when the date and the name of the addressed and of the sender shall be written therein, nor by the correction of mere typographical errors in writing.

SEC. 19. That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any process except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence.

SEC. 20. That mailable matter of the fourth class shall embrace all matter not embraced in the first, second, or third class, which is not in its form or nature liable to destroy, deface, or otherwise damage the contents of the mail bag, or harm the person of any one engaged in the postal service, and is not above the weight provided by law, which is hereby declared to be not exceeding four pounds for each package thereof, except in case of single books weighing in excess of that amount, and except for books and documents published or circulated by order of Congress, or official matter emanating from any of the departments of the government, or from the Smithsonian Institution, or which is not declared non-mailable under the provision of section thirty-eight hundred and ninety-three of the Revised Statutes, as amended by the act of July twelfth, eighteen hundred and seventy-six, or matter appertaining to lotteries, gift concerts, or fraudulent schemes or devices.

SEC. 21. That all matter of the fourth class shall be subject to examination and to a postage charge at the rate of one cent an ounce or fraction thereof, to be prepaid by stamps affixed. If any matter excluded from the mails by the preceding section of this act, except that declared non-mailable by section thirty-eight hundred and ninety-three of the Revised Statutes as amended, shall, by inadvertence, reach the office of destination, the same shall be delivered in accordance with its address: *Provided*, That the party addressed shall furnish the name and address of the sender to the postmaster at the office of delivery, who shall immediately report the facts to the Postmaster General. If the person addressed refuse to give the required information, the postmaster shall hold the package subject to the order of the Postmaster General. All matter declared non-mailable by section thirty-eight hundred and ninety-three of the Revised Statutes as amended, which shall reach the office of delivery, shall be held by the postmaster at the said office subject to the order of the Potmaster General.

SEC. 22. That mailable matter of the second class shall contain no writing, print, mark, or sign thereon or therein in addition to the original print, except as herein provided, to wit, the

name and address of the person to whom the matter shall be sent, and index figures of subscription book, either written or printed, the printed title of the publication, the printed name and address of the publisher or sender of the same, and written or printed words or figures, or both, indicating the date on which the subscription to such matter will end. Upon matter of the third class, or upon the wrapper inclosing the same, the sender may write his own name or address thereon, with the word "from" above and preceding the same, and in either case may make simple marks intended to designate a word or passage of the text to which it is desired to call attention. There may be placed upon the cover or blank leaves of any book or of any printed matter of the third class a simple manuscript dedication or inscription that does not partake of the nature of a personal correspondence. Upon any package of matter of the fourth class the sender may write or print his own name and address, preceded by the word "from," and there may also be written or printed the number and names of the articles inclosed; and the sender thereof may write or print upon or attach to any such articles, by tag or label, a mark, number, name, or letter, for purpose of identification.

SEC. 23. That matter of the second, third, or fourth class, containing any writing or printing other than indicated in the preceding section, or made in the manner other than therein indicated, shall not be delivered except upon the payment of postage for matter of the first class, deducting therefrom any amount which may have been prepaid by stamps affixed to such matter; and any person who shall conceal or inclose any matter of a higher class in that of a lower class, and deposit, or cause the same to be deposited, for conveyance by mail, at a less rate than would be charged for both such higher and lower class matter, shall, for every such offence, be liable to a penalty of ten dollars: *Provided, however*, That nothing herein contained shall be so construed as to prevent publishers of the second class and news agents from inclosing, in their publications, bills, receipts, and orders for subscription thereto; but such bills, receipts, and orders shall be in such form as to convey no other information than the name, location, and subscription price of the publication or publications to which they refer.

SEC. 24. That the Postmaster General may prescribe, by regulation, the manner of wrapping and securing for the mails all packages of matter not charged with first class postage, so that the contents of such packages may be easily examined; and no package, the contents of which cannot be easily examined, shall pass in the mails, or be delivered at a less rate than for matter of the first class.

SEC. 25. That publications of the second class, one copy to each actual subscriber residing in the county where the same are printed, in whole or in part, and published, shall go free through the mails; but the same shall not be delivered at letter-carrier offices, or distributed by carriers, unless postage is paid thereon at the rate prescribed in section thirteen of this act: *Provided*, That the rate of postage on newspapers, excepting weeklies, and periodicals not exceeding two ounces in weight, when the same are deposited in a letter-carrier office for delivery by its carriers, shall be uniform at one cent each; periodicals weighing more than two ounces shall be subject, when delivered by such carriers, to a postage of two cents each, and these rates shall be prepaid by stamps affixed.

SEC. 26. That all mail-matter of the first class upon which one full rate of postage has been prepaid, shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same, or any article of mail-matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and cancelled, as ordinary stamps are cancelled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster General may prescribe, and which shall in no case be sold by any posmaster, nor received by him in prepayment of postage.

SEC. 33. That so much of this act as is embraced in sections four to thirty-one, both inclusive, shall take effect from the first day of May, 1879; and all acts, or parts of acts, inconsistent with the provisions of this act, are hereby repealed.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. ——.)

CHAP. ——. *An act making Appropriations for the Service of the Post-Office Department for the fiscal Year ending June thirtieth, eighteen hundred and eighty-four, and for other Purposes.*

SEC. 1. . . . . Upon all matter of the first class, as defined by chapter one hundred and eighty of the laws of Congress, approved March third, eighteen hundred and seventy-nine, entitled "An act making Appropriations for the Service of the Post-Office Department for the fiscal Year ending June thirtieth, eighteen hundred and eighty, and for other Purposes," and by that act declared subject to postage at the rate of three cents for each half ounce or fraction thereof, postage shall be charged, on and after the first day of October, A.D. eighteen hundred and eighty-three, at the rate of *two cents* for each half ounce or fraction thereof; and all acts, so far as they fix a different rate of postage than herein provided upon such first class matter, are, to that extent, hereby repealed.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. —.)

CHAP. —*An Act to modify the postal money-order system, and for other purposes.*

SEC. 1. That for the transmission of small sums under five dollars through the mails the Postmaster-General may authorize postmasters at money-order offices to issue money-orders, without corresponding advices, on an engraved form to be prescribed and furnished by him: and a money-order issued on such new form shall be designated and know as a "postal note," and a fee of three cents shall be charged for the issue thereof. Every postmaster who shall issue a postal note, under the authority of the Postmaster-General, shall make the same payable to the bearer, when duly receipted, at any money-order office which the remitter thereof may select, and a postal note shall in like manner be payable to bearer when presented at the office of issue; and after a postal note has once been paid, to whomsoever it has been paid, the United States shall not be liable for any further claim for the amount thereof; but a postal note shall become invalid and not payable upon the expiration of three calendar months from the last day of the month during which the same was issued; and the holder, to obtain the amount of an invalid postal note, must forward it to the superintendent of the money-order system at Washington, District of Columbia, together with an application in such manner and form as the Postmaster-General may prescribe, for a duplicate thereof, payable to such holder; and an additional fee of three cents shall be charged and exacted for the issue of the duplicate.

SEC. 2. That the provisions of section thirty-eight hundred and thirty-four, title forty-six, chapter one, and the provisions of sections four thousand and twenty-seven, four thousand and thirty, four thousand and thirty-nine, four thousand and forty-one, four thousand and forty-two, four thousand and forty-three, four thousand and forty-four, four thousand and forty-five, four thousand and forty-six, and four thousand and forty-eight, title forty-six, chapter thirteen of the Revised Statutes, edition of eighteen hundred and seventy-eight, shall be deemed and taken to be applicable to postal notes as well as to money-orders; and that in addition to the authority granted by section four thousand and forty-eight of said Revised Statutes to the Postmaster-General to pay out of the proceeds of the money-order business the cost of stationery and such incidental expenses as are necessary for the transaction of that business, he is hereby authorized to pay out of the proceeds of said business the compensation of an agent and the necessary assistants to distribute postal notes to postmasters, and also the necessary incidental expenses of the agency; and such agent shall, before entering upon his duties, give bond for the faithful performance thereof in such sum and form and with such security as the Postmaster-General may approve. And all blanks, blank-books, and printed or engraved matter supplied to postmasters by the Postmaster-General or used in his department for the transaction of the money-order business shall be obtained from the lowest responsible bidders for furnishing printed and engraved matter, respectively, under separate advertisements calling for proposals to furnish the same for a period of four years, upon such conditions as the Postmaster-General may prescribe: *Provided*, That the Public Printer and the Chief of the Bureau of Engraving and Printing of the Treasury Department shall submit, respectively, estimates of the cost of furnishing such printed and engraved matter as may be required for use in the money-order business, and they shall furnish such printed and engraved matter whenever upon their estimates of cost the expenditure therefor will be less than upon proposals made as above provided for.

SEC. 3. That a money-order shall not be issued for more than one hundred dollars, and that the fees for money-orders shall be as follows, to wit:

For orders not exceeding ten dollars, eight cents.

For orders exceeding ten dollars and not exceeding fifteen dollars, ten cents.

For orders exceeding fifteen dollars and not exceeding thirty dollars fifteen cents.

For orders exceeding thirty dollars and not exceeding forty dollars, twenty cents.

For orders exceeding forty dollars and not exceeding fifty dollars, twenty-five cents.

For orders exceeding fifty dollars and not exceeding sixty dollars, thirty cents.

For orders exceeding sixty dollars and not exceeding seventy dollars, thirty-five cents.

For orders exceeding seventy dollars and not exceeding eighty dollars, forty cents.

For orders exceeding eighty dollars and not exceeding one hundred dollars, forty-five cents.

SEC. 4. (*Relates exclusively to compensation of officers.*)

SEC. 5. That the Auditor of the Treasury for the Post-Office Department shall, as soon as practicable after the close of the present fiscal year, transmit to the Postmaster-General a statement of the aggregate amount of all money-orders which at the beginning of said year shall have remained unpaid for a period of seven years or more after the date of their issue; and as soon as practicable after the close of each fiscal year thereafter he shall transmit in like manner a statement of the aggregate amount of all money-orders and postal notes which at the commencement of such year shall have remained unpaid for less than eight and not less than seven years after the date of their issue; and the Postmaster-General shall cause the aggregate amount of such unpaid order, and postal notes as reported annually by the Auditor to be deposited in the Treasury, to the credit of the Treasurer of the United States, for the service of the Post Office Department. But nothing contained in this act shall be so construed as to prevent the payment, out of current money-order funds, by duplicate issue under the authority of the Postmaster General, of any lost or invalid money-order or of any invalid postal note more than seven years old, upon the presentation of satisfactory proof to the Postmaster-General of the ownership of such money-order or upon the production of such invalid postal note in accordance with the provisions of section one of this act; and the total amount of such lost or invalid money-orders and invalid postal notes more than seven years old paid during each year by duplicate shall be deducted from the aggregate amount of unpaid money-orders and postal notes to be deposited at the close thereof in the Treasury as hereinbefore provided.

SEC. 6. That all laws or parts of laws inconsistent with the provisions of this act shall be void in so far as they may apply to cases which may arise under this act: *Provided*, That the provisions of this act shall be put into operation by the Postmaster-General within six months after the date of its approval by the President.

MANIFESTS AND CLEARANCES.

CIRCULAR

To Collectors and Surveyors of Customs on the Northern, Northeastern, and Northwestern Frontiers of the United States.

TREASURY DEPARTMENT, September 26, 1865.

IN order to secure uniformity in the practice of Customs Officers on our northern, northeastern, and northwestern frontiers, in regard to manifests and clearances, this Department deems it advisable to issue the following instructions:

The second section of the Act of July 14, 1862 (12th Stat., 572, Chap. CLXIX), authorizes "Collectors and Surveyors of the collection districts on the said frontiers to keep on sale blank manifests and clearances required for the business of their districts;" and it is the duty of these officers to see that these documents are in proper form and properly executed.

By the first section of the same Act (12th Stat., 571), the master or manager of a vessel, enrolled or licensed for carrying on the coasting trade on these frontiers, is required, "before the departure of his vessel from any port," to "file a manifest of his cargo with the collector, and obtain a clearance;" which clearance, it is the custom generally, to indorse on a duplicate of the manifest.

If the vessel, on her passage, touches at any intermediate port of the United States, and *there* either lades or unlades any goods, the master or manager is, by the same section, required to report to the collector of such intermediate port such arrival, and produce his manifest (the duplicate above referred to), and the collector (of the intermediate port) is required to certify on such manifest a description of the goods so laden or unladen at his port, and return the manifest to the master or manager; and when the vessel arrives at the port at which the unlading of her cargo is completed, the master or manager must deliver to the collector *there* the manifest, "to be placed on file in his office." As this act does not define the nature or form of the documents in question, we must refer to prior enactments for light.

By the third section of the Act of March 2, 1831 (4th Stat., 487, Rev. Laws, 346), entitled "An Act to regulate the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, and for other purposes," which section provides for the enrolment and license of vessels navigating the waters on those frontiers *otherwise than by sea*, and authorizes them "*to be employed either in the coasting or foreign trade*," these vessels are made, "*in every other respect*, liable to the rules, regulations, and penalties now (March 2, 1831) in force, relating to *registered* vessels on our northern, northeastern, and northwestern frontiers."

What are those "rules, regulations, and penalties," touching the subject under consideration?

The one hundred and sixth section of the Collection Act of 1799 (1st Stat, 702, Rev. Laws, 133) provides that all vessels and vehicles arriving in districts on those frontiers with dutiable goods, shall be provided with "*like manifests*," and that "like entries shall be made;" and that "the powers and duties of officers of the customs shall be exercised and discharged in like manner" as prescribed by the same act in regard to importations "*in vessels from the sea.*"

The requisites of such manifests, as defined by the twenty-third section of the same act (1st Stat., 644, Rev. Laws, 77), are:

1st. That they shall be in *writing*, and *signed* by the master or other person in charge of the vessel: and shall set forth—

2d. The names of all ports and places of embarkation and destination of the cargo.

3d. The "name, description, built, tonnage," and home port of the vessel.

4th. The names of the owners of the vessel, according to her register; the name of the master or other person in charge; the names of consignees, and description of consignments to order, set forth in the bills of lading; and the names of all passengers, distinguishing between cabin and steerage.

5th. A just and particular account of all goods on board, with the marks and numbers thereof; an account of remaining sea-stores, if any; and a particular description of the baggage of each passenger.

It will be your duty, of course, to examine carefully the section itself for more particular information.

The one hundred and eleventh section of the same act (1st Stat., 704, Rev. Laws, 134), provides "That in cases where the forms of official documents, as prescribed by this act, shall be *substantially complied with and observed, according to the true spirit, meaning, and intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.*"

There appears to be but little difficulty in ascertaining what was meant by the act of July 14, 1862, as respects vessels of the United States arriving at our ports on the frontiers referred to, with dutiable goods; and although the status of such vessels going from district to district, with goods exclusively of the growth or manufacture of the United States, is not equally clear, there seems to me to be no doubt that, in regard to both classes of vessels, duplicate manifests of the whole cargo, substantially as prescribed by the twenty-third section of the act of 1799, are required to be delivered to the collector of the port of departure—one of which is to be filed in his office, and the other returned to the master, with a clearance indorsed thereon; that arrivals at intermediate ports are to be reported, and goods laden or unladen *there* to be entered on the manifest remaining in the master's hands; and that this manifest is to be filed at the port where the unlading is completed. That, as to the form and execution of the manifest, it is sufficient, if the spirit of the law be complied with; that the one great object of the act of 1799 was to secure the payment of duties on foreign importations, and when there is no reason to suppose, from the papers or transactions of masters, that they designed to evade or thwart that object, they are not to incur penalties or forfeitures by a deviation from the prescribed forms; that the penalty upon the owners for neglecting to file manifest, obtain clearance, report arrival and lading or unlading of goods at intermediate ports, or to deliver manifest to be filed at the port of destination, as required by the first section of the said act of July 14, 1862, is a fine of one hundred dollars, imposed by the sixth section of the "act to prevent smuggling," &c., passed June 27, 1864 (13th Stat., 198), and that *no penalty* is imposed by either of *these two sections* for unlading goods without a permit.

The penalty for unlading *foreign* goods without a permit is prescribed by the fiftieth section of the act of 1779 (1st Stat., 665, Rev. Laws, 96), the provisions of which, as we have seen, are extended to ports on our northern frontiers by the one hundred and sixth section of the same act. There seems to be no authority for imposing a penalty upon coasting vessels on those frontiers for unlading, without a permit, goods of the growth or manufacture of the United States. Such, at least, was the law prior to the passage of the Act of June 17, 1864 (13th Stat., 134), which repeals the act of 1831, above referred to, and changes the phraseology of the proviso to the third section thereof, so as to read "*Provided*, that such boat, sloop, or vessel shall be, in every other respect, liable to the rules, regulations, and penalties *now in force*, relating to registered and *licensed* vessels." Does the first section of this act containing this proviso change the prior law? I think not. The *general* laws in regard to licensed vessels are so different from those regulating registered vessels, that to hold the vessels on our northern fronties *subject to both*, would involve the question in endless difficulties and absurd conflicts. The concluding words of the proviso must, in my opinion, be taken in a restricted sense, and held to mean the rules, regulations, and penalties *then* in force relating to United States vessels navigating the waters of those frontiers otherwise than by sea, and authorized by their papers to engage in both the foreign and coasting trade; and this *trade* I hold to be in no way governed by the Coasting Act of 1793.

As the Secretary of the Treasury alone is vested with authority to prescribe regulations and remit penalties under these acts, customs officers should correspond directly with him upon questions relating to the same.

H. McCULLOCH,
Secretary of the Treasury.

MISCELLANEOUS

DECISIONS AND REGULATIONS.

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1. IMPORTED foreign fabrics, bleached and printed in the United States, do not thereby become manufactures of the United States, so as to be legally exempt from duty on re-importation into the United States. (*Tr. Reg.*, 1857, *p.* 571.)

2. Dutiable merchandise imported into the United States, and afterwards exported, although it may have paid duty on the first importation, is liable to duty on every subsequent importation into the United States. (*R. R., pt. iv., art.* 149; *see also Regs.* 1864, *art.* 467.)

3. Manufactures in this country from foreign material, if exported with drawback or return duty, are dutiable if re-imported. (S. S., 1037.)

4. Articles cannot be withdrawn from warehouse for repair, with privilege to export in bond, free of duty. (S. S., 1347.)

5. Domestic alcohol in bond cannot be transferred to manufacturing bonded warehouse, to use in manufacture of medicinal preparations for export, without prepayment of internal revenue tax. (S. S., 1839.)

6. Old sheathing metal taken from the bottom of a foreign vessel at Demerara, and imported on it to the United States, held to be dutiable, although of domestic manufacture and placed on the bottom of the vessel here. (S. S., 1783.)

7. *Samples of Goods.* The class of articles under this title, considered by the Department as admissible free of duty, must be only such as small strips or pieces of silk, cotton, or other fabric; small quantities of raw material, and, generally, articles of any description having little or no intrinsic value as merchandise; in regard to which the proper officers of the customs, in their examinations, are to exercise a reasonable discretion; it being understood that articles of a certain value, although imported under the designation of samples, such as pieces of carpeting, which from their size and form are suitable for and sold as rugs, or bedsides, etc., cannot be exempted from the payment of duty. On their arrival, they must be sent to the appraiser's office for examination. (*Tr. Reg.*, *p.* 582.)

Certain so-called samples, consisting of pieces of worsted reps, suitable for small shawls, cravats, and other purposes, and having, therefore, an actual commercial value, were held to be subject to duty. (S. S., 1385.)

b. Samples Accompanying Invoices.

TREASURY DEPARTMENT, *July* 29, 1876.

The following circular letter, issued by the Department of State, is published for the information and guidance of customs officers:

"DEPARTMENT OF STATE, *Washington, July* 10, 1876.

"*To the Consular Officers of the United States in Great Britain, France, Switzerland, Italy, Austria, Belgium, and Germany.*

"GENTLEMEN: The Secretary of the Treasury, in a letter to this Department, has represented that the samples of merchandise to be imported into the United States from the countries above mentioned, which are usually deposited in the consulate, would be of greater service, in preventing frauds on the revenue, if the whole or a portion of them were forwarded to the collector of the port to which the merchandise is destined, at the same time with the triplicate invoice. It is stated that it does not appear to be expedient to require samples of *all* merchandise specified in the invoices, to be forwarded in this manner; but that it will be sufficient to transmit, with the triplicate invoice, when practicable, the samples (or a portion of the samples in each case) that are usually deposited at the consulates, under existing regulations, or which may properly be called for by the consul in his discretion, where reason therefor exists, and where the same can conveniently be sent. It is further stated that it is not expected that samples of considerable bulk or weight, or of a fragile nature, should ordinarily be forwarded; and that in cases of doubt whether a sample should be attached to the invoice, the decision may be left to the discretion of the consular officer.

"The course above set forth being recommended for adoption by the Secretary of the Treasury, you are instructed to comply therewith so far as may be possible in respect of invoices and samples at your several consulates, and do what may be in your power to assist the revenue officers of the Government in the direction referred to, by requesting samples in cases where they may be useful, and forwarding the same.

"I am, gentlemen, your obedient servant,

(Signed) "JOHN L. CADWALADER,
"Assistant Secretary."

The samples forwarded by consular officers under the instructions contained in the circular, should, so far as practicable, be finally placed with the proper invoices filed in the collector's office. (S. S., 2909.)

Models or samples capable of being used for other purposes, such as castings for carriage hardware fit for use in the manufacture of carriages, although intended for use as models for patterns, are dutiable. (S. S., 2156.)

So are pattern cards, of merchantable value, evidenced by separate charges made thereon in the invoice. (S. S., 2383.)

The Preservation of Samples of Dutiable Merchandise.

TREASURY DEPARTMENT, *August* 19, 18

On and after the first of September proximo, appraisers of merchandise in the several customs districts will be required to retain samples of all silks, woollens, linens, dress and other piece goods; also of all other articles examined and appraised by them, paying ad valorem duties, samples of which, in the judgment of the appraisers, may be conveniently taken and retained without serious detriment to the interests of the importer.

Samples of piece goods should be of a size sufficient to show the width and texture of the article. All samples taken and retained in pursuance hereof should be labelled and carefully filed in the appraiser's office subject to inspection and examination by officers to be assigned to that duty by the Department.

Blank forms of labels to be used for this purpose will be furnished by the Department. (S. S. 2930.)

c. Sample Cards.

TREASURY DEPARTMENT, *November* 11, 1876.

The following circular, issued by the State Department, is published for the information of officers of the customs and others:

"DEPARTMENT OF STATE, *Washington, D. C., October* 16, 1876.

"*To the Consular Officers of the United States in Great Britain, France, Switzerland, Italy, Austria, Belgium, and Germany.*

"GENTLEMEN: The Secretary of the Treasury, in a letter of the 7th instant, refers to the subject of samples of merchandise to be imported into the United States from the countries above mentioned, which are usually deposited in the consulate, and to which your attention was called by a circular of the 10th of July last, marked 'Separate,' and has stated that these samples have commenced to arrive at the various custom-houses of the United States, and that some are so attached to the triplicate invoices as to seriously impair their condition, while others are forwarded separately upon sample cards and so indorsed as to establish their identity with the invoices which accompany them. This latter system of samples, it is stated, is regarded as most suitable for the purposes of the customs officers, and the Secretary of the Treasury has requested that instructions upon the subject may be addressed to you.

"You are, therefore, directed to forward, in future, all samples in the manner suggested, where it is possible to do so, and, to aid you in doing so, I inclose herewith a form of card, to which the samples are to be attached in any proper way, and by which you will be governed when practicable.

"The samples should not, as a rule, exceed the size of the card, which measures seven and a quarter inches long and four inches wide, and where the sample exceeds in size the dimensions of the card, the latter should be attached to the sample, with a tag or otherwise.

"I am, gentlemen, your obedient servant,

"JOHN L. CADWALADER,
"Assistant Secretary."

Any material departure, by consular officers, from the practice directed in this circular, or that alluded to in Department's Circular No. 94, current series, may be reported by officers of the customs, to the end that the matter may be brought to the attention of the Secretary of State, if thought proper by the Department.

LOT M. MORRILL,
Secretary.

Collectors of Customs and others.
(S. S., 3015.)

8. *Horse stolen* in Canada and brought to the United States, and sold to a party, who, not knowing the horse was stolen, paid duty thereon; reclaimed by owner and taken back to Canada. Held not to be an "*importation*" within the meaning of the law, and duty refunded. (S. S., 515.)

9. *Sea stores.* *a.* "An excess of sea stores in vessels arriving from foreign ports, and all articles purchased abroad for sale on board a vessel as saloon stores or supplies, *are dutiable* and must be duly entered on arrival." (*Regs.*, 1874, *art.* 481.)

Sea stores saved from wreck are exempt from duty. (S. S., 566.)

b. Sea stores, foreign. Collectors are the judges of proper complement, estimated according to length of voyage and number of crew. Excess dutiable. (S. S., 1120.)

c. If transferred from one vessel to another, are dutiable. (S. S., 1156.) For rules as to sea stores, fuel, etc., bought in Canada by American coasting vessels, *see* S. S., 1193.

10. *Ballast*, when dutiable. (*See* S. S., 1424 *and* 1542.) Iron kentledge, used for ballast, landed from wreck, dutiable. (S. S., 1440.)

11. *a. Damage* to goods in bond by freezing not a "casualty" under paragraph 1946, pt. I. (S. S., 1089.)

b. Excessive damage or rust to iron, etc., by wreck or other extraordinary cause, may be allowed for under the general law. (S. S., 1138.)

c. Fruit so damaged on voyage as to be worthless, to be treated as if not imported. (S. S., 1167.)

d. Damage reported on goods in store, which have once been examined without observation or report of such damage, will not be allowed except in extreme cases. (S. S., 1890.)

e. Damage to outer coverings of importations. No allowance for. (S. S., 2270.)

f. No damage allowed on salt, for dirt or other foreign matter not received on voyage of importation. (S. S., 2955.)

12. *Vessels and materials for.* *a.* The materials of a condemned foreign vessel, broken up and dismantled in the United States, whether used in the United States or exported, are not an importation within the meaning of the law, and therefore not dutiable. (S. S., 563.)

b. Certain machinery of a vessel, winter-bound in the United States, exported for repairs, held to be dutiable on its return. (S. S., 567.)

c. Foreign vessels losing rudder or stern-post, or breaking shaft, and arriving at a United States port in distress, cannot import others to replace these articles here free of duty. (*Sept.* 26, 1867, *and May* 7, 1870, *N. Y.*)

d. For regulations as to withdrawal of shipbuilding materials under paragraphs 1813-14, *see Treas. Regs.*, 1874, *arts.* 747 *to* 755.

e. The words "iron and steel" in 1813 qualify or limit all the articles enumerated in the provision, to wit, "rods, bars, spikes, nails, and bolts." *Yellow metal bolts* are therefore *not* included. (S. S., 1532.) But yellow sheathing metal is. (S. S., 1238.)

f. Yellow sheathing metal used under 1813, worn out, and removed from vessel in the United States, is not dutiable. (S. S., 1533.)

g. The term "*ship timber*" in 1659 includes only such timber as is evidently used for the *frame* or *keel* of a vessel, or its *masts* or *spars*, and not boards and planks used in finishing it. (S. S., 1343.) Oak timber, commercially known as ship timber, *is* included, although it was intended in part for other uses. (S. S., 1707.) Not so as to oak plank which can be put to other uses. (S. S., 1719.)

h. Repairs (including the materials for) made in a foreign port to a United States registered vessel engaged in the foreign and coasting trade *by sea*, not dutiable. (S. S., 1753.)

13. *Importations for Foreign Embassies.*—The exemption from duty accorded by comity to all articles intended for the personal or family use of foreign ambassadors, ministers, or charges d'affaires to the United States, is not extended to the importations of secretaries of legation, attachés, or consuls. (*July* 11, 1866, *H. F. S.*)

14. *Definition.*—Per centum additions to or reductions of *rates of duty* are estimated upon the amount of duty; per centum additions to duties upon imports "*ad valorem*" are estimated upon the appraised value of the *goods*. (*Oct.* 18, 1861, *Norfolk.*)

15. *Force of Departmental Decisions.*—When the Secretary of the Treasury has deliberately adopted a certain construction of any particular act of Congress, which construction must necessarily govern the entire administration of his Department so far as it relates to the subject-matter of such act, such construction ought, until set aside by superior power, to have the same binding force as the original act. The Department is in duty bound to adhere to it until thus set aside, and the only authority which it is incumbent upon the Secretary of the Treasury to recognize as such superior power is a decision of the court of last resort, or the repeal, amendment, or legislative construction of the act itself. (S. S., 653.)

Where a decision of the Department is made, either lowering the rate of duty previously exacted, or advancing the same, such decision will be held applicable to all subsequent withdrawals from warehouse, for consumption, of the same kind of goods, notwithstanding that protests and appeals may not have been made against the original liquidations of the entries of the goods. (S. S., 1524.)

16. *Articles in Bulk.*—Questions having arisen relative to the meaning of the term "articles in bulk," as used in the 29th section of the Act of July 14, 1870, and in section 2990 of the Revised Statutes (see ante, Part I., 1952), relating to the entry of dutiable merchandise for immediate transportation to an interior port without appraisement, the following general rules were prescribed September 25, 1876, for the information and guidance of officers of the customs:

I. The commercial signification of the term "in bulk," viz., that it has reference to such articles as are usually packed or stowed in the importing vessel in a loose state as contradistinguished from "package-goods," or those inclosed in boxes, barrels, bundles, and the like, is, in view of the intent of the act referred to, deemed by the Department as necessarily qualified by the condition annexed to the privilege by the terms of the Act itself, viz., that such an examination of the merchandise may be made as will satisfy the customs officers that the same corresponds with the manifest and invoice.

II. While, therefore, the Department holds generally that only such merchandise as is either inclosed in boxes, barrels, or other outside coverings or wrappers, duly marked and numbered, or put up in separate and distinct bundles or packages, also duly marked and numbered, in such manner as to admit of satisfactory identification, is entitled to the privileges of the Act, it nevertheless reserves the right to designate, from time to time, such particular articles commonly shipped in bulk as may, under suitable conditions, be deemed fairly within the scope and intent of the Act.

III. In accordance with the views above expressed, the Department hereby designates railroad and bar-iron, when the number of rails or bars is duly specified in the consular invoice, and found on examination to be correct, as entitled to the privilege of immediate transportation as aforesaid: *Provided, however*, That there shall not be any noticeable disparity in the size and weight of the respective rails or bars. (S. S., 2980.)

17. *Countable Goods.*—The provisions of law imposing duty on certain descriptions of goods, according to the count of threads, apply to all cases where such count can be ascertained with sufficient accuracy for the purpose of classification by means of the magnifying glass commonly used for such purpose.

The fact that goods are not termed in trade "countable goods," will not exclude them from classification for duty according to the count of the threads, provided they come within the rule above stated. (S. S., 1478.)

18. *Cotton Linings with Flax Selvage, how classified.*—Cotton linings, manufactured with a few threads of flax in the selvage, which, however, did not change the commercial character of the goods, were held to be dutiable as *countable cottons.* (S. S., 1787.)

19. *Steam Dredge dutiable on Importation.*—A floating steam dredge, self-propelling, to be used in various harbors, would be required upon importation to pay duty, after which it could be transported from one harbor to another for the purpose mentioned. (S. S., 1380.)

20. *Additional and Discriminating Duties.*—Goods remaining in warehouse over a year without payment of duty, are subject to the additional duty of ten per cent., although the withdrawal entry was initiated within the year. (S. S., 1534.)

21. *Carrying-trade on Northern Frontiers.*—Although the Regulations of 1874 (Art. 247) provide for the shipment of merchandise *in cars,* to be transported across Canadian territory, they do *not* authorize the reimportation, free of duty, of domestic merchandise, carried from an American port in Canadian steamers to be transshipped by steamers or cars through Canada to another American port. (S. S., 1858.)

22. *Internal Transportation.*—Free goods, part of an importation intended for an interior port, may be forwarded to destination under the internal transportation laws, paragraphs 1952 to 1955. (S. S., 1831.)

23. *Immigrants' Effects.*—The Attorney-General of the United States having given an opinion that the limitation of $500 as to household effects, specified in section 22 of the Act of July 14th, 1870, ceased to be of any force at the period when the provision in the 5th section of the Act of June 6th, 1872, for household effects took effect, the Department concurred therein, and thereupon decided that household effects of persons arriving in the United States from foreign countries, which were in use abroad for not less than one year, and which are not intended for any other person or persons, nor for sale, were exempt from duty, without limitation as to value. (S. S., 1814.)

Personal effects of immigrants must be imported within six months before or after the owner's arrival. (S. S., 1296. See also "*Carriages,*" etc., post, No. 194.)

24. *Measurement of Lumber.*—"Board measure" being synonymous with "inch measure," all sawed lumber subject to duty by the 1000 feet "board measure," whether over or under one inch thick, should be reduced to inch measure for the assessment of duty thereon. (S. S., 1770.)

25. *Invoices of Earthenware* which merely give the aggregate value of the several crates without specifying the items contained therein, not being such as are required by law, will, when presented, be treated as null and void, and entry of the earthenware refused until proper invoices are obtained and produced by the importers (the merchandise in the meantime being treated as unclaimed), or it may be admitted upon giving bonds to produce proper invoices. (S. S., 1292.)

26. *Salt for Curing Fish.*—Seal skins being held to be the product of fisheries, salt may be withdrawn for curing the same, under the limitations prescribed in 1980. (S. S., 1276.)

But *not so* as to salt to be used in curing or preserving "pogie chum" or other fish for the manufacture of manures or fertilizers therefrom, the Department holding the provision to be limited to salt used in the curing of fish for consumption *as food.* (S. S., 1815.)

27. *Certified invoices,* used to make entry at ports of first arrival, cannot again be used, except for reference, at interior ports of destination, to make entry for consumption. Such invoice is part of the record, and cannot be withdrawn or separated therefrom. (S. S., 1892.)

28. *Machinery,* chiefly of iron and wood, though having small portions of steel, does not necessarily take the classification of a manufacture of steel; but retains that of a manufacture of iron or wood according to the leading material. *Separable* values or parts of steel should however pay duty as manufactures of steel. (S. S., 1893.)

29. *Entry by Appraisement* is forbidden under 871, 872, except as to personal effects accompanying the passenger, and as to importations of merchandise valued at $100, or less. (S. S., 1904.)

30. *Colcothar and Venetian Red* are separate and distinct articles of commerce; colcothar being a dry oxide of iron produced by chemical action (but not chemically pure), containing small quantities of lime, sulphuric acid, and sulphate of lime as impurities, while Venetian red is a native or prepared oxide of iron, ground with twenty-five to forty per centum of whiting to make it fit for use as a paint. Colcothar is much heavier and darker in color than Venetian red, and of nearly triple its value in England. (S. S., 1912.)

31. *Whale oil* not wholly the product of American fisheries is dutiable. (S. S., 2887.)

32. *Fish the Product of the Inland Lakes.*—The Department has recently had under consideration the question as to what description of fish are the products of the inland lakes lying between the United States and Canada, and of the rivers flowing into them, as distinguished from fish which are the products of the sea-fisheries of Canada, with a view of establishing some practical guide by which collectors of customs may determine under certain circumstances, from the character of the fish themselves, without regard to other proofs, whether they are or are not entitled to free entry under the Treaty of Washington.

The following extract from a communication addressed to the Department by Professor Spencer F. Baird, United States Commissioner of Fish and Fisheries, under date of the 10th instant, embodies the desired information:

"So far as relates to the fishes of the inland lakes and of the rivers running into them, likely to be imported into the United States, there is but little difficulty, these consisting of brook trout, the salmon trout, the land-locked salmon, the white-fish, the lake herring (a species of white-fish), the muscalunge or large pike, the sturgeon, and the black bass, although the brook trout, the muscalunge, the sturgeon, and the black bass are frequently found elsewhere than within the limits mentioned.

"Possibly the simplest rule to apply would be that of excluding from free entry all fish from

points west of Montreal, unless they can be shown to have been captured in the St. Lawrence River, east of Lake Ontario.

"Fish shipped from points east of Montreal, and on the Atlantic seaboard, would, in reasonable probability, be entitled to free entry, unless they embrace salmon trout, white-fish, lake herring, or cisco, which are exclusively found in lakes or their inlets, and therefore, unless under very exceptional circumstances, would be necessarily dutiable.

"I am unaware whether the provisions of the treaty embrace fresh fish as well as those that are prepared for temporary preservation. If fresh fish come in free, then the subject is very much simplified, as, so far as my knowledge extends, it is only the white-fish and the lake trout that are ever offered in a salted condition, the other species commanding a much higher price as fresh fish. The fish which are strictly maritime, about which there would never be any question, are the mackerel, cod, haddock, hake, pollock, cusk, whiting, and ling, as also the sea trout from Newfoundland and Labrador."

These views are not absolutely mandatory upon collectors of customs, but are published for their information, with the expectation that they will be applied as far as practicable. (S. S., 2862.)

33. *Miniature Compasses* of metal and glass, *unset*, not exclusively used for personal ornaments, are not jewelry, but manufactures of glass, dutiable at 40 per cent. ad valorem. (S. S., 2905.)

34. *Calf- and Cow-hair goods.*—October 26, 1876, the Department ruled: "*First*, That all manufactures commercially known as calf-hair goods may now be safely and properly assumed to contain some admixture of wool, varying in percentage according to the grade of the article; and *Secondly*, That whether they contain wool or not, the Department can no longer consistently refrain from enforcing the provisions of section 2499 of the Revised Statutes," (see ante, Part I, par. 908,) "under which such goods must, by reason of their resemblance, and the uses to which they are applied, be assimilated, for tariff purposes, to manufactures, in whole or in part of wool." (S. S., 3011.)

35. *Entry of Fish from Newfoundland.*—"The Treaty of Washington does not prescribe the channel or mode of importation of articles made free under it. Fish from Newfoundland passing through the St. Lawrence River to a United States port are free, without restriction as to such mode of transit." (S. S., 1930.)

36. *Granite, Definition of Term.*—"The Department has uniformly sustained the construction, that the term 'granite,' as used in the law defining the duty on building-stone, only applies to unmanufactured or undressed granite." (S. S., 1938.)

37. *Manufactures of Wool or Hair.*—"The Department holds that all manufactures of wool or hair, the product of goats or other like animals, are necessarily included under the terms of Schedule L, Title 33, Act of June 22, 1874, and that the manufactures of hair described in Schedule M of the same title and act, as dutiable at 30 per cent. ad valorem, relate wholly to manufactures associated with the terms given in that schedule, that is, to hair seating, crinoline cloth, or manufactures of the same material." (S. S., 1940.)

38. *Withdrawal of Materials for Ship-building.*—"The intent of section 10 of the Act of June 6, 1872, was clearly limited to the aid its terms afforded to ship-building and the employment of American vessels. For this purpose the materials therein named were to be so employed free of duty, but on ceasing to have such relation the claim to exemption from duty ceases. To secure the continued recognition of this relation, the Department directs the transfer to a vessel's register of the indorsement of release of duty entered on any warehouse bond because of the withdrawal of materials for such vessel's use." (S. S., 1960.)

39. *Professional Books of a Journalist.*—Books relating to public policy and pending national and general questions are embraced as such and free. But not books of poetry and fiction. (S. S., 1988.)

40. *Dutiable Values.*—No valuation on the basis of the cost to manufacture an article in any foreign country can be admitted *in any case.* (S. S., 1999.)

41. *Old Sheathing Metal*, not shown to have been removed from vessel for necessary repairs, or if such metal is not actually worn out, the conditions fail under which exemption from duty can be admitted. (S. S., 2007.)

42. *Embroidered Dresses.*—"Manufactures designed for use as clothing, or articles of a finished character, are certainly not included in embroideries, if the material is either silk or wool, the only open question being, whether they are so included, if of linen. The Department adheres, however, to the distinction long recognized as applicable to embroideries, applying it only to articles in which the embroidery constitutes the leading characteristic, and the embroidery work is the chief element of value."

"Linen or silk dresses embroidered for mere ornamentation, and in which the value of the material, apart from the embroidery, is largely in excess of the value of the embroidery, distinctively, must continue to be classified as manufactures of linen or silk respectively." (S. S., 2027.)

43. *Lumber, Walnut and Pine.*—Ordinary black walnut lumber (sawed) is not one of the distinctive woods known in commerce as a cabinet wood, although used for similar purposes. (S. S., 2044.) *Pine lumber* (sawed) is dutiable at $2 per one thousand feet. (S. S., 2103.)

44. *Undervaluation of Goods, Additional Duty on.*—To an inquiry as to the basis upon which additional duty shall be assessed where goods are undervalued in excess of ten per cent., the Department replied as follows:

"Section 2909 of the Revised Statutes provides that there shall be 'levied and collected on such merchandise 20 per cent. of the duty imposed on the same when fairly invoiced.' This section seems to have been taken verbatim from the Act of August 30, 1842, section 17 (5 Stat., 548), except that there is a change in the percentage of additional duty to be imposed."

"The Act of March 3, 1865, section 7, under which additional duty for undervaluation was

assessed prior to the passage of the Revised Statutes, is also found embodied in section 2900 of the latter."

"Under the circumstances, the Department will continue to recognize the Act of 1865, reproduced in section 2900 of the Revised Statutes, as still in force in all respects, without regard to any apparent conflict between its provisions and those of section 2909, which question must be left to the courts to determine." (S. S., 2069.)

45. *Canadian Building Stone* imported by contractors with the United States for the sale and delivery of the same within the United States is dutiable at $1.50 per ton. (S. S., 2090.)

46. *Circular relative to Free Entry of Personal Effects of Tourists and others arriving from Abroad.* (S. S., 2119.)

TREASURY DEPARTMENT, *February* 23, 1875.

The attention of this Department has been called to the impression widely prevailing, that articles purchased for personal use of tourists, or persons returning to the United States from foreign countries, are exempt from duty if designed solely for personal use, and not intended for sale.

The several provisions of law admitting articles free, when accompanying the person, or for personal use, are the following:

"Books, professional, of persons arriving in the United States."

"Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, or for sale."

"Personal and household effects, not merchandise, of citizens of the United States dying abroad."

"Wearing apparel, in actual use, and other personal effects, not merchandise, professional books, implements, instruments and tools of trade occupation, or employment, of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in a manufacturing establishment, or for sale."

It will be seen that, so far as wearing apparel is concerned, only those articles which have been in actual use are exempted from duty, although in many cases this exemption has been applied to all articles of wearing apparel belonging to and contained in the baggage of the owner, whether new or old. New articles of clothing, which have not been in actual use abroad, and not necessary for the present comfort or convenience of the owner, are chargeable with duty; and the fact that they are intended for the future use of the person who brings them, or of another person, and are not for sale, does not exempt them from duty.

Tourists and passengers are, therefore, cautioned to observe the proper care, when arriving with articles claimed to be free as personal effects, in making a separate statement of their effects which have been in actual use abroad from those which are new, in order that the customs officers may readily decide what portions are liable to or exempt from duty.

B. H. BRISTOW,
Secretary of the Treasury.

47. *Grain* imported to be ground is dutiable. (S. S., 2157.)

48. *An importation* at any time during the day on which an act embracing it takes effect is dutiable thereunder. (S. S., 2168.)

49. *Materials* for the manufacture of regalia for religious societies are dutiable. (S. S., 2180.)

50. *Furniture and tackle of vessels* wrecked in American waters, free. (S. S., 2188.)

51. *Internal transportation* of goods valued under $100, and unaccompanied by a certified invoice, is *not* allowed. (S. S., 2211.)

52. *Reshipment in bond* of goods transported to port of delivery is *not* allowed. (S. S., 2212.)

53. *Tobacco-box Shooks.*—Sycamore lumber cut into lengths, and packed in shooks for tobacco-boxes, should be classified under 1146, in accordance with assimilation rules of 908. (S. S., 2226.)

54. *Commission on Cutlery.*—The commission to be added to invoices of cutlery is *the rate actually paid*, when it is 2½ per cent. or over; but under 1869 must in *no case be less* than 2½ per cent. Where commissions are omitted from the invoice a penalty of 100 per cent. in addition must be imposed under 876. (S. S., 2233.)

55. *Machinery of vessels* landed for repairs is not dutiable. (S. S., 2255.)

56. *The internal tax* to be imposed on reimportations of domestic products under section 2500 of the Revised Statutes is that in force at the date of reimportation. (S. S., 2260.)

57. *Machinery of American vessels* wrecked in foreign waters and sold is dutiable on reimportation. (S. S., 2282.)

58. *Compound manufactures*, which can be separated readily, should be separately classified for duty. (S. S., 2300.)

59. *Costs of Cartage, Labor, and Storage.*—Where from the variety of the contents of several cases of merchandise, and the imperfect designation in the invoice, it becomes necessary to order *all*, instead of one, for examination, for correct assessment of duty, the expense must be paid by the owner in accordance with 1888. (S. S., 2343.)

60. *Embroidered wool polonaise patterns* are dutiable under 1162, as manufactures wholly or partly of wool. (S. S., 2352.)

61. *Animals* of superior breed, imported for breeding purposes, although too young for such use at the time of importation, are free if intended therefor in future. (S. S., 2860.)

62. *Breakage.*—"The reduction of 5 per cent. allowed," under 2043, "is to be made from the number of cases specified in the invoice, and no duty is to be assessed either on the wine, bottles, or packing included in such reduction. The same result would be reached by assessing duty on the entire invoice, and then deducting 5 per centum from the amount thus ascertained." (S. S., 2280.)

63. *Plaster statuary* for churches is dutiable. (S. S., 2385.)

64. *Dutiable value* of goods purchased in bond in Canada.—"The Department, after due consideration, has concluded to acquiesce in the decision of the United States Circuit Court, and reverse its former instructions accordingly. The dutiable value of *malt* imported from Canada will, therefore, hereafter be taken at its value in bond in that country, when it shall satisfactorily appear that the article was purchased in bond. The same rule will be held applicable to tea, coffee, wine, etc., exported from England to the United States, which are chargeable with duty on their entry into consumption in that country, but which is not exacted on the exportation thereof from bond, *and also to any other importation similarly situated.*" (S. S., 775.)

65. *Entry and Clearance Fees of Small Vessels.*—The practice of levying fees for the entry and clearance of boats under 5 tons, trading with Canada, is approved by the Department. (S. S., 2410.)

66. *Wire Gauge.*—"Stubbs's Birmingham," the standard. (S. S., 2438.)

67. *Scotch Granite Monuments.*—For special directions as to invoicing, see S. S., 2456.

68. *Marking of Damaged Goods.*—For rules, see S. S., 2458 and 2565.

69. *Weights of Smyrna.*—See ante p. 50 of Part IV.

70. *A horse sold* by a citizen of the United States to a foreigner, who took him to Canada to train for racing, and then returned and sold him in the United States at a greatly increased price, held *not* to be entitled to free entry under 1482. (S. S., 2487.)

71. *American sheep*, owned by United States citizen, taken to Mexico shorn, to be pastured there and returned with wool grown, exempt under 1482. (S. S., 2492.) But *contra*, as to wool if shorn abroad and imported. (S. S., 2538.)

72. "*Base Bullion.*"—So-called ores of silver from Mexico, being mixed metals, the product of ores smelted or refined, in which the base metals greatly preponderate, should be classified according to the preponderance of weight and quantity. (S. S., 2507.)

73. *Excess of Weight.*—For regulations for allowance of, see S. S., 2513.

74. *American hoop-iron*, exported as strapping or ties for cotton bales, and returned, is not exempt from duty under 1482. (S. S., 2525.)

75. *American teams*, wagons, etc., taken to Canada for temporary employment, with notice of intention to return, admitted free under 649 on their return. (S. S., 2528.) Also American powder in damaged condition. (S. S., 2755.)

76. *Wrecks*, goods recovered from, are not entitled to free entry under 1807, unless the vessel itself is raised. (S. S., 2979.)

77. *Tin cans filled with petroleum* are not weighable within the meaning of Section 3024, Revised Statutes, and consequently not subject to the payment of 3 cents per 100 pounds for weighing.

The average weight of the two sizes of tin plates used in their manufacture is found to be, for those of 14 by 20, 107 pounds, and for those of 10 by 20, 156 pounds per box, which average may be taken for the basis of computation of the drawback on the cans. (S. S., 2579.)

78. *Cotton Thread, Allowance for Increase in Weight.*—Upon investigation it is found that the weight of cotton thread varies from one to one and a half per cent., according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice. (S. S. 2590.)

79. *Penal duty*, under paragraphs 1862 and 1871, *ante* Part I., for undervaluation, does not apply where the increase of dutiable value is consequent upon an underestimate of the foreign currency in which the invoice is made out (S. S., 2593.) For rules as to penal duty for undervaluation of parts of invoices, see S. S., 2722.

80. *Regalia.*—Costumes and accessories, used by the schools of design and art, are not free as regalia under 1726. (S. S., 2677.)

81. *Machinery* is dutiable according to the materials of which it is manufactured, so that if it be entirely composed of iron, wood and brass, *without any steel whatever*, it pays 35 per cent. ad valorem; but if it is an entirety and possesses steel as a component part, *no matter how small the proportion*, it is liable to duty at the rate of 45 per cent. ad valorem, as a manufacture in part of steel. (S. S., 2692. See also S. S., 2361.)

82. *Mineral Waters.*—The Department having information that *artificial* mineral waters in bottles are often entered free of duty as *natural*, orders that all invoices of so-called natural waters should be accompanied by certificates from the shippers abroad showing that they are, in fact, natural waters, and specifying the spring or springs which produce the same. (S. S., 2973.)

83. *Ale, Beer and Porter Bottles.*—For rules as to capacity, see table of "Miscellaneous Weights and Measures," *ante*, p. 51 of Part IV.

84. *Importations through the Mail.*—The General Postal Union, concluded at Berne, October 9, 1874, is not construed by the Treasury Department as exempting from customs duty books or articles received in the mails from postal union countries, which, by the laws of the United States, are subject to duty; or as changing in any particular the course of proceedings for the collection of customs duties on such articles, prescribed by Section 52 of the Post Office Regulations, as modified by the order of the Postmaster-General, dated the 9th of July, 1875, and embodied in the printed decision of this Department, No. 2375.

Collectors and other officers of the customs are therefore instructed to treat all importations of salable books, and of music and other printed matter imported for sale, as if such importations consisted of ordinary merchandise. (S. S., 2812.)

85. *American Grain Bags Returned from Abroad.*—In addition to the requirements of the Department's circular of February 17, 1875 (Synopsis No. 2110), the following regulations are issued

for the purpose of enabling customs officers to ascertain the identity of grain bags claimed to be exempt from payment of duty under the provisions of the Act of February 8, 1875:

On the exportation of grain bags, either filled or empty, the collector shall require the quantity, marks and numbers to be stated on the outward manifest of the exporting vessel in such a manner as to enable them to be identified on their return to the United States.

On the return of bags claimed to be exempt from duty, which have been exported after these instructions go into effect, the importer shall be required to declare in his entry the name of the exporting vessel, the date of the shipper's outward manifest, and the marks and numbers on the bags offered for entry.

The appraiser shall, in every case, report the marks and numbers found on the imported bags to the collector, who will compare the same with the marks and numbers stated in the outward manifest of the exporting vessel, or with a copy thereof obtained from the collector at the port of exportation, and, if such marks and numbers do not agree, free entry of the bags will be refused.

If the bags are returned to the port from which they were originally exported, the quantity, marks and numbers shall be indorsed on the outward manifest, and, if they are returned to another port, the collector at the port of exportation will be advised, in order that indorsement may be made on the outward manifest at his port.

The importer will also be required to declare, under oath, that no drawback or bounty has been allowed on the exportation of the bags for which free entry is claimed, which declaration shall be attached to the entry.

These regulations will take effect on the date of their receipt at the several ports. (S. S., 2839, June 5, 1876.)

86. *Ships' pumps* imported for a vessel built in the United States are not entitled to privilege of free entry under 1813. (S. S., 2954.)

87. *Lay figures* imported by religious societies are not exempt from duty as regalia. (S. S., 2956.)

88. The importation of brandy, in cases, comprising one or two imitation barrels of glass, of a capacity of one or two gallons each, is prohibited and subjects the same to forfeiture. But *contra*, if one dozen of the same are contained in each case, or if each of the glass barrels were of a capacity of fourteen gallons. (S. S., 2952.)

89. *Regulations under Reciprocity Treaty with the Hawaiian Islands.*—Under the convention for commercial reciprocity between the United States and His Majesty the King of the Hawaiian Islands, concluded on the 30th day of January, 1875, and promulgated by the President of the United States on the 3d day of June, 1875, the Act of Congress approved August 15, 1876, to carry the same into effect, and the proclamation of the President dated September 9, 1876, it is provided, among other things, that the following specified goods, wares and merchandise, of the growth, manufacture or production of the Hawaiian Islands, shall be introduced into the ports of the United States, free of duty, from and after the date of the President's proclamation declaring that he has evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of said convention, and so long as the same shall remain in force, viz.: "arrowroot; castor oil; bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as 'Sandwich Island sugar;' syrups of sugar-cane, melado, and molasses; tallow."

I. Such goods, wares or merchandise, of the growth, production or manufacture of the Hawaiian Islands, will be admitted free, as above provided for; but before allowing such admission, collectors of customs will require importers or consignees to produce proper invoices thereof, with affidavits of the owner or shipper at such islands attached thereto, accompanied by certificates of a consular officer of the United States in one of the following forms, as the case may require:

FORM NO. —.

Foreign Owner's Oath where goods have been actually purchased.

I, A. B., do solemnly and truly swear, that the goods, wares and merchandise, described in the invoice now produced and hereunto annexed, were actually purchased for my account, or for account of myself and partners, in the said purchase, and that said invoice contains a true and faithful account of the actual cost thereof, and of all charges thereon; that no discounts, bounties or drawbacks are contained in the said invoice but such as have been actually allowed, and that said goods, wares and merchandise are the growth, product and manufacture of the Hawaiian Islands.

(Signed) A. B.

Sworn to and subscribed before me, at ———, the —— day of ———, A. D. 18—; and I do further certify that I am satisfied that ——— ———, who subscribes the foregoing oath, is the person he represents himself to be; that he is a credible person, and that the statements made by him under said oath are true.

[L. S.] [*Signature of proper Consular Officer.*]

FORM NO. —.

Foreign Owner's Oath in cases where goods have not been actually purchased.

I, A. B., do solemnly and truly swear, that the invoice now produced and hereunto annexed contains a true and faithful account of the goods, wares, and merchandise therein described, at their market value, at ———, at the time the same were (procured or manufactured, as the case

may be) and of all charges thereon; that said invoice contains no discounts, bounties or drawbacks but such as have been actually allowed; and that said goods, wares and merchandise are the growth, product, or manufacture of the Hawaiian Islands.

(Signed) A. B.

Sworn to and subscribed before me, at ———, the —— day of ——— 18—; and I do further certify that I am satisfied that ——— ———, who subscribes the foregoing oath, is the person he represents himself to be; that he is a credible person; and that the statements made by him under said oath are true.

(Signed) ——— ———,

[L. S.] [*Signature of proper Consular Officer.*]

II. In case there is no consular officer of the United States at or near the port of shipment, the said certificates shall be made by two respectable merchants or inhabitants of the place, and the affidavits may be taken before a local magistrate or other officer duly authorized to administer oaths.

Collectors will also require importers or consignees of such goods to file at the custom-house, in addition to such evidence, their own affidavits, certifying that, to the best of their knowledge, information and belief, the goods are of the growth, production or manufacture of the Hawaiian Islands; and may also require the production of such further evidence as they may deem necessary to protect the revenue from fraud.

III. The exemption from duty herein provided for does not apply to any goods, wares or merchandise in bonded warehouse, or imported into the United States prior to September 9, 1876, the date of the President's proclamation, stating that he has received satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give effect to the convention aforesaid.

IV. Collectors will see to it that all goods, wares and merchandise claimed to be free of duty under such convention are, upon entry, duly examined and appraised with the same care and thoroughness as goods which are liable to duty.

V. Collectors are also instructed that the privileges of the said convention and law apply only to goods, wares, and merchandise, the growth, product or manufacture of the Hawaiian Islands, when imported directly from such Islands. (*Treasury Circular*, of September 11, 1876, S. S., 2962.)

90. *Railway tickets* imported from Canada are dutiable. (S. S., 2965.)

91. *Certain writing-desks*, work-boxes, and travelling companions, of wood and leather, and having either small glass ink bottles or mirrors of little value attached, held to be dutiable as manufactures of wood and leather. (S. S., 2967.)

92. *Entry of Packed Packages.*—The Department holds that the Act of May 1, 1876, "to provide for the separate entry of packages contained in one importation, is designed to enable the owner of one or more parcels making part of one or more 'packed packages' to make an entry of his own property without entering more."

"That such entry shall contain a declaration of the whole number of parcels contained in all 'packed packages' in which the person making the entry has a parcel."

"That such entry need not state the value of any parcel not the property of the importer, consignee, or owner making such entry, nor of the whole of such 'packed packages,' the first section of the act expressly relating to 'packed packages' concerning which no invoice or statement of contents or values has been received."

"The entry shall state the value of the whole number of parcels in all 'packed packages' consigned in one vessel, at one time, to one ultimate owner, and if such value be over one hundred dollars, an invoice shall be filed as required by section 9, chap. 39, vol. 18, Acts of 1874." (S. S. 2968.)

93. *Exported tin cans*, upon which drawback has been allowed, are dutiable on reimportation. (S. S., 2972.)

94. *Carriages of immigrants*, though old and in use, are not entitled to free admission unless necessary to the act of immigration of the owner. (S. S., 2028, 2901.)

"The actual and necessary use of a horse, carriage and other conveyance, on the part of an immigrant, both before and after his act of immigration, determines the question of admission free of duty, although at the time of entry into the United States the same may be conveyed in a railroad car, or may be temporarily separated from the person of the owner." (S. S., 1929.)

"In a decision of September last, Synopsis, 1929, the Department defines the meaning of the terms 'in actual use for immigration' to mean such use as was necessary in enabling the immigrant or his family, or his effects, to reach a railroad car in which he would pass the boundary, after which he would again necessarily use the teams and harness for the purpose of travelling to any part of the United States. This seemed a reasonable construction of the law admitting the effects of immigrants free of duty, when they necessarily belong to their immediate use." (S. S., 2056.)

95. *Free Entry of Domestic Productions Exported and Returned.*

TREASURY DEPARTMENT, October 4, 1876.

In consequence of the frequent applications made to the department for a waiver, in whole or in part, of the requirements of the Regulations of 1874, in regard to the free entry of articles of domestic growth, production or manufacture, when returned to the United States, such applications being in many cases caused by lack of familiarity with such requirements, the following existing regulations are published for the information of all concerned, viz.:

Clearance of Vessels to Foreign Ports.

"ARTICLE 183. Before a clearance can be granted by the collector to a vessel bound to a foreign port or place, the owners, shippers or consignors of the cargo on board of such vessel shall deliver to the collector manifests of the parts thereof shipped by them respectively, and verify the same by their oath or affirmation.

"Such manifests must specify the kinds and quantities of the articles shipped by them respectively, the value of the total quantity of each kind of articles, and the destination thereof.

"The oath or affirmation must state that the manifest contains a full, just and true account of all articles laden on board of such vessel by the owners, shippers or consignors respectively, and of the foreign place or country in which the same is truly intended to be landed, and that the values of such articles are truly stated according to their actual cost, or the values which they truly bear at the port and time of exportation."

Free Entry of Articles returned.

"ARTICLE 373. Articles of the growth, production, or manufacture of the United States, duly exported to a foreign country and brought back in the same condition as when exported, and upon which no drawback or bounty has been allowed, are entitled to entry free of duty.

"ARTICLE 374. If brought back to the port of original exportation, the fact of regular clearance for its foreign destination must be shown to the satisfaction of the collector and naval officer by the records of the customs, and by the oath or affirmation of the person or persons having knowledge of the facts, which oath or affirmation will be in the following form:

FORM 92.

Oath of Growth or Production.

I, ——— ———, do solemnly, sincerely, and truly swear [or affirm], that the several articles of merchandise mentioned in the entry hereto annexed are, to the best of my knowledge and belief, truly and *bona fide* of the growth, production [or manufacture] of the United States, and that they were truly exported and imported as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or in any part thereof.

——— ———.

PORT OF ———.

Sworn to this —— day of ———, 18—.

——— ———, *Collector.*

"ARTICLE 375. But when the reimportation is made into a port other than that of original exportation from the United States, the law requires, in addition to the foregoing oath, the production of a certificate, showing the exportation thereof, from the collector and naval officer, if any, of the port where the exportation was made.

"ARTICLE 376. If the foregoing certificate cannot at once be procured, and the proof otherwise required to be made, free entry will be permitted on bond being given . . . . with sureties to the satisfaction of the collector of the district of reimportation, in a sum equal to what the duties on the merchandise would be if it were not of the production, growth, or manufacture of the United States.

"ARTICLE 377. To guard against fraud on the revenue and insure identity, the collector shall require, in addition to proof of clearance, the producton of a statement, certified by the proper officer of the customs, at the foreign port from which the reimportation was made, of the fact that such merchandise was imported into that country from the United States in the condition in which it is returned: the certificate of such foreign customs officer being authenticated by the consul of the United States.

"In cases where there is no such officer at the foreign port of exportation, a certificate of the foreign recipient of the goods, or of his representative, having knowledge of the facts, duly authenticated by the consul of the United States, may be admitted in lieu thereof; but if it be impracticable to produce either of the certificates referred to in this article at the time of making entry, entry may be admitted on bond being given for the production thereof.

"ARTICLE 378. In default of observance of the foregoing requirements, merchandise purporting to be privileged, as aforesaid, will be considered and treated as foreign, and, if dutiable, subjected to payment of duties."

Collectors of customs are requested to direct, so far as practicable, the attention of parties concerned to the regulations above set forth.

CHAS. F. CONANT,
Acting Secretary.

COLLECTORS OF CUSTOMS AND OTHERS.
(S. S., 2990.)

96. *Unsealed packages of music by foreign mail* may be seized by a customs officer at the United States exchange office of receipt, or elsewhere, under the following regulation of the Post-office Department:

"The provisions of amended Regulations No. 82, issued by the Post-office Department on the 9th of July, 1875, require that sealed letters or packages which are *suspected* to contain dutiable articles must not be unreasonably delayed at the exchange office of receipt, but forwarded to the office of destination, stamped with the words 'suspected liable to customs duty;' but with respect to *unsealed* packages which are *positively known* to inclose dutiable articles, the regulation provides that 'when an unsealed package is found on examination to contain an article or arti-

cles liable to customs duty, it should be delivered to the proper officer of the customs, and the postmaster should inform the person to whom it is addressed of its arrival in the mails, and its delivery to the customs officers.'" (S. S., 3001.)

97. *Coral*, beads and bead necklaces of, are dutiable as beads under 396. (S. S., 3003.)

98. *The sample labels*, supplied by the Department for the filing of samples of important merchandise, may have noted thereon the number of the pertinent invoice, the invoice designation or description of the merchandise, and any other particulars which the appraisers may deem of use. (S. S., 2991.)

99. *Goat-skin Rugs.*—Goat-skins cut in such forms that when attached they would constitute a rug, and the pieces forming each separate rug rolled by themselves, held to be dutiable as "rugs," at 45 per cent. ad valorem. (S. S., 2825, 3063.)

100. *Books* printed on American paper in foreign countries, dutiable same as if the paper were of foreign mf. (S. S., 3065.)

101. *Cording and Sealing.*—Art. 640 of Regulations of 1874 revived; and Circular 118 of September 15, 1876, revoked. (S. S., 3092.)

102. *Packing of Cigars.*—5000 cigars contained in 55 boxes, merely tied together by strong twine, and in such manner that any one box in the "package" could be taken out without cutting or untying the cord, were held not to constitute a "package" within the meaning of Sec. 2804, Rev. Stat. (par. 1838), and not entitled to entry. (S. S., 3141.)

103. *Tin cans*, manufactured in the United States, of foreign material, exported with drawback, filled with domestic salmon, and returned in same condition, are dutiable, *not* under 2051, but under 1067, at 35 per cent. *ad valorem;* the contents being *free* under 1482, and not as fish *eo nomine.* (S. S., 3221.)

104. *Australian Wool.*—"Although used for combing purposes, and known as *cross-breed* combing wool, yet, not being of full English blood, as required under the provisions of Class 2, and containing a large portion of Merino, say perhaps one-half, it brings its classification in under the last clause of Class No. 1, which reads, 'and also including all wools not hereinafter described or designated in classes two and three.'" (S. S., 3304.)

105. *Correction of Errors.*—Protest and appeal are in no case required in advance of liquidation, and errors may be corrected at any time prior thereto, without protest and appeal, and excessive duties refunded. (S. S., 3308.)

106. *Machinery, Iron and Steel.*—Where the several parts are readily separable for classification, they are to be separately valued for duty as mfs. respectively of iron or steel. (S. S., 3319.)

107. *Saddles, Old and in Use.*—Not free as either "household" or "personal effects," under 1514 or 1793. (S. S., 3321.)

108. *Additional Duty.*—"In estimating undervaluation, only those different items should be included in the calculation which relate to articles of the same general character, description, and *material*, and the uses and purposes of which are substantially the same." In an invoice of cotton edgings and linen edgings the former were advanced over 10 per cent., but the advance was not equal to 10 per cent. upon both. Held, that as the materials are different, the additional duty attaches. (S. S., 3346.)

But penal duty does not attach in cases where, *after entry and appraisement*, an undervaluation of over 10 per cent. is discovered, excepting on actual re-examination and re-appraisement. (S. S., 3299.)

109. *Separate Classification.*—Portions of chandeliers of brass and glass, separately packed and invoiced, held to be entitled to separate classification. (S. S., 3347.)

110. The following, although not a "Treasury decision," is inserted for convenient reference:

In the case of Morius *vs.* Arthur, (5th Otto, p. 147,) Mr. Justice Hunt said: "We find in examining the statutes imposing duties on foreign importations, that generally the highest duty is imposed on the *most expensive articles of the same class*, and that articles of luxury are taxed higher than those of necessity. In regard to the particular article of japanned leather, strictly an article of luxury, used by the rich only, we find that Congress has usually imposed upon it a higher duty than it has imposed on ordinary leather, an article of strict necessity for the purposes of clothing, and of almost equal necessity in the mechanic arts."

111. *A Silver Statue*, on marble block, and not the work of a sculptor or artist, dutiable as a manufacture of silver under 1065. (S. S., 1876.)

APPENDIX.

THE ORGANIC LAWS

OF THE

UNITED STATES OF AMERICA.

1903
1776
127
America

THE DECLARATION OF INDEPENDENCE—1776.

IN CONGRESS, JULY 4TH, 1776.

The unanimous Declaration of the Thirteen United States of America.

WHEN, in the course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume, among the powers of the earth, the separate and equal station to which the laws of nature and of nature's God entitle them, a decent respect to the opinions of mankind req uires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident—that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, and the pursuit of happiness. That, to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed; that, whenever any form of government becomes destructive of these ends, it is the right of the people to alter or to abolish it, and to institute a new government, laying its foundation on such principles, and organizing its powers in such form, as to them shall seem most likely to effect their safety and happiness. Prudence, indeed, will dictate that governments long established should not be changed for light and transient causes; and, accordingly, all experience hath shown that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same object, evinces a design to reduce them under absolute despotism, it is their right, it is their duty, to throw off such government, and to provide new guards for their future security. Such has been the patient sufferance of these colonies, and such is now the necessity which constrains them to alter their former systems of government. The history of the present king of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute tyranny over these states. To prove this, let facts be submitted to a candid world.

He has refused his assent to laws the most wholesome and necessary for the public good.

He has forbidden his governors to pass laws of immediate and pressing importance, unless suspended in their operation till his assent should be obtained; and, when so suspended, he has utterly neglected to attend to them.

He has refused to pass other laws for the accommodation of large districts of people, unless those people would relinquish the right of representation in the legislature—a right inestimable to them, and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable,

and distant from the depository of their public records, for the sole purpose of fatiguing them into compliance with his measures.

He has dissolved representative houses repeatedly, for opposing, with manly firmness, his invasions on the rights of the people.

He has refused, for a long time after such dissolutions, to cause others to be elected, whereby the legislative powers, incapable of annihilation, have returned to the people at large for their exercise; the state remaining, in the mean time, exposed to all the dangers of invasion from without, and convulsions within.

He has endeavored to prevent the population of these states; for that purpose obstructing the laws for naturalization of foreigners; refusing to pass others to encourage their migration hither, and raising the conditions of new appropriations of lands.

He has obstructed the administration of justice, by refusing his assent to laws for establishing judiciary powers.

He has made judges dependent on his will alone for the tenure of their offices, and the amount and payment of their salaries.

He has erected a multitude of new offices, and sent hither swarms of officers to harass our people and eat out their substance.

He has kept among us, in times of peace, standing armies, without the consent of our legislature.

He has effected to render the military independent of, and superior to, the civil power.

He has combined with others to subject us to a jurisdiction foreign to our constitution, and unacknowledged by our laws; giving his assent to their acts of pretended legislation:

For quartering large bodies of armed troops among us;

For protecting them, by a mock trial, from punishment for any murders which they should commit on the inhabitants of these states;

For cutting off our trade with all parts of the world;

For imposing taxes on us without our consent;

For depriving us, in many cases, of the benefits of trial by jury;

For transporting us beyond seas, to be tried for pretended offences;

For abolishing the free system of English laws in a neighboring province, establishing therein an arbitrary government, and enlarging its boundaries, so as to render it at once an example and fit instrument for introducing the same absolute rule into these colonies;

For taking away our charters, abolishing our most valuable laws, and altering, fundamentally, the forms of our government;

For suspending our own legislature, and declaring themselves invested with power to legislate for us in all cases whatsoever.

He has abdicated government here, by declaring us out of his protection, and waging war against us.

He has plundered our seas, ravaged our coasts, burnt our towns, and destroyed the lives of our people.

He is at this time transporting large armies of foreign mercenaries, to complete the works of death, desolation, and tyranny, already begun, with circumstances of cruelty and perfidy scarcely paralleled in the most barbarous ages, and totally unworthy the head of a civilized nation.

He has constrained our fellow-citizens, taken captive on the high seas, to bear arms against their country, to become the executioners of their friends and brethren, or to fall themselves by their hands.

He has excited domestic insurrections amongst us, and has endeavored to bring on the inhabitants of our frontiers the merciless Indian savages, whose known rule of warfare is an undistinguished destruction of all ages, sexes, and conditions.

In every stage of these oppressions we have petitioned for redress in the most humble terms; our repeated petitions have been answered only by re-

peated injury. A prince whose character is thus marked by every act which may define a tyrant, is unfit to be the ruler of a free people.

Nor have we been wanting in attention to our British brethren. We have warned them, from time to time, of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them, by the ties of our common kindred, to disavow these usurpations, which would inevitably interrupt our connections and correspondence. They, too, have been deaf to the voice of justice and consanguinity. We must, therefore, acquiesce in the necessity which denounces our separation, and hold them, as we hold the rest of mankind, enemies in war, in peace, friends.

We, therefore, the representatives of the United States of America, in General Congress assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the name and by authority of the good people of these Colonies, solemnly publish and declare that these United Colonies are, and of right ought to be, free and independent states; that they are absolved from all allegiance to the British crown, and that all political connection between them and the state of Great Britain is, and ought to be, totally dissolved, and that, as free and independent states, they have full power to levy war, conclude peace, contract alliances, establish commerce, and to do all other acts and things which independent states may of right do. And for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our lives, our fortunes, and our sacred honor.

JOHN HANCOCK.

New Hampshire.

JOSIAH BARTLETT,
WILLIAM WHIPPLE,
MATTHEW THORNTON.

Massachusetts Bay.

SAMUEL ADAMS,
JOHN ADAMS,
ROBERT TREAT PAINE,
ELBRIDGE GERRY.

Rhode Island.

STEPHEN HOPKINS,
WILLIAM ELLERY.

Connecticut.

ROGER SHERMAN,
SAMUEL HUNTINGTON,
WILLIAM WILLIAMS,
OLIVER WOLCOTT.

New York.

WILLIAM FLOYD,
PHILIP LIVINGSTON,
FRANCIS LEWIS,
LEWIS MORRIS.

New Jersey.

RICHARD STOCKTON,
JOHN WITHERSPOON,
FRANCIS HOPKINSON,
JOHN HART,
ABRAHAM CLARK.

Pennsylvania.

ROBERT MORRIS,
BENJAMIN RUSH,
BENJAMIN FRANKLIN,
JOHN MORTON,
GEORGE CLYMER,
JAMES SMITH,
GEORGE TAYLOR,
JAMES WILSON,
GEORGE ROSS.

Delaware.

CÆSAR RODNEY,
GEORGE READ,
THOMAS M'KEAN.

Maryland.

SAMUEL CHASE,
WILLIAM PACA,
THOMAS STONE,
CHARLES CARROLL, of Carrollton.

Virginia.

GEORGE WYTHE,
RICHARD HENRY LEE,
THOMAS JEFFERSON,
BENJAMIN HARRISON,
THOMAS NELSON, JR.,
FRANCIS LIGHTFOOT LEE,
CARTER BRAXTON.

North Carolina.

WILLIAM HOOPER,
JOSEPH HEWES,
JOHN PENN.

South Carolina.

EDWARD RUTLEDGE,
THOMAS HEYWARD, JR.,
THOMAS LYNCH, JR.,
ARTHUR MIDDLETON.

Georgia.

BUTTON GWINNETT,
LYMAN HALL,
GEORGE WALTON.

ARTICLES OF CONFEDERATION—1777.

To all to whom these Presents shall come, we the undersigned delegates of the States affixed to our Names send greeting.

Whereas the Delegates of the United States of America in Congress assembled did on the fifteenth day of November in the Year of our Lord One Thousand Seven Hundred and Seventy-Seven, and in the Second Year of the Independence of America, agree to certain articles of Confederation and perpetual Union between the States of New Hampshire, Massachusetts Bay, Rhode Island and Providence Plantations, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina, and Georgia, in the words following, viz.

"*Articles of Confederation and perpetual union between the States of New Hampshire, Massachusetts Bay, Rhode Island and Providence Plantations, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina, and Georgia.*

ARTICLE I. The style of this confederacy shall be "The United States of America."

ART. II. Each State retains its sovereignty, freedom, and independence, and every power, jurisdiction, and right which is not by this confederation expressly delegated to the United States in Congress assembled.

ART. III. The said States hereby severally enter into a firm league of friendship with each other, for their common defence, the security of their liberties, and their mutual and general welfare, binding themselves to assist each other against all force offered to, or attacks made upon them, or any of them, on account of religion, sovereignty, trade, or any other pretence whatever.

ART. IV. The better to secure and perpetuate mutual friendship and intercourse among the people of the different States in this Union, the free inhabitants of each of these States, paupers, vagabonds, and fugitives from justice excepted, shall be entitled to all privileges and immunities of free citizens in

the several States; and the people of each State shall have free ingress and regress to and from any other State, and shall enjoy therein all the privileges of trade and commerce, subject to the same duties, impositions and restrictions as the inhabitants thereof respectively, provided that such restrictions shall not extend so far as to prevent the removal of property imported into any State, to any other State of which the owner is an inhabitant; provided also that no imposition, duties, or restriction shall be laid by any State, on the property of the United States, or either of them.

If any person guilty of, or charged with, treason, felony, or other high misdemeanor, in any State, shall flee from justice, and be found in any of the United States, he shall, upon demand of the governor or executive power of the State from which he fled, be delivered up and removed to the State having jurisdiction of his offence.

Full faith and credit shall be given in each of these States to the records, acts, and judicial proceedings of the courts and magistrates of every other State.

ART. V. For the more convenient management of the general interests of the United States, delegates shall be annually appointed in such manner as the legislature of each State shall direct, to meet in Congress on the first Monday in November, in every year, with a power reserved to each State to recall its delegates, or any of them, at any time within the year, and to send others in their stead, for the remainder of the year.

No State shall be represented in Congress by less than two, nor by more than seven members; and no person shall be capable of being a delegate for more than three years in any term of six years; nor shall any person, being a delegate, be capable of holding any office under the United States, for which he or another for his benefit, receives any salary, fees, or emolument of any kind.

Each State shall maintain its own delegates in a meeting of the States, and while they act as members of the committee of the States.

In determining questions in the United States in Congress assembled, each State shall have one vote.

Freedom of speech and debate in Congress shall not be impeached or questioned in any court, or place out of Congress; and the members of Congress shall be protected in their persons from arrests and imprisonments, during the time of their going to and from, and attendance on Congress, except for treason, felony, or breach of the peace.

ART. VI. No State, without the consent of the United States in Congress assembled, shall send any embassy to, or receive any embassy from, or enter into any conference, agreement, alliance, or treaty with any king, prince, or state; nor shall any person holding any office of profit or trust under the United States, or any of them, accept of any present, emolument, office, or title of any kind whatever, from any king, prince, or foreign state; nor shall the United States in Congress assembled, or any of them grant any title of nobility.

No two or more states shall enter into any treaty, confederation or alliance whatever, between them, without the consent of the United States in Congress assembled, specifying accurately the purposes for which the same is to be entered into, and how long it shall continue.

No State shall lay any imposts or duties, which may interfere with any stipulations in treaties entered into by the United States in Congress assembled, with any king, prince, or state, in pursuance of any treaties already proposed by Congress to the courts of France and Spain.

No vessels of war shall be kept up, in time of peace, by any State, except such number only, as shall be deemed necessary, by the United States in Congress assembled, for the defence of such State, or its trade; nor shall any body of forces be kept up by any State in time of peace, except such number only as, in the judgment of the United States in Congress assembled, shall be deemed requisite to garrison the forts necessary for the defence of such State; but

every State shall always keep up a well-regulated and disciplined militia, sufficiently armed and accoutered; and shall provide and have constantly ready for use, in public stores, a due number of field-pieces and tents, and a proper quantity of arms, ammunition, and camp equipage.

No State shall engage in any war without the consent of the United States in Congress assembled, unless such State be actually invaded by enemies, or shall have received certain advice of a resolution being formed by some nation of Indians to invade such State, and the danger is so imminent as not to admit of a delay till the United States in Congress assembled can be consulted; nor shall any State grant commissions to any ships or vessels of war, nor letters of marque or reprisal, except it be after a declaration of war by the United States in Congress assembled; and then only against the kingdom or state, and the subjects thereof, against which war has been so declared, and under such regulations as shall be established by the United States in Congress assembled; unless such State be infested by pirates, in which case vessels of war may be fitted out for that occasion, and kept so long as the danger shall continue, or until the United States in Congress assembled, shall determine otherwise.

ART. VII. When land forces are raised by any State for the common defence, all officers of or under the rank of colonel shall be appointed by the legislature of each State respectively by whom such forces shall be raised, or in such manner as such State shall direct; and all vacancies shall be filled up by the State which first made the appointment.

ART. VIII. All charges of war and all other expenses that shall be incurred for the common defence, or general welfare, and allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several States in proportion to the value of all land within each State, granted to or surveyed for any person, as such land and the buildings and improvements thereon shall be estimated, according to such mode as the United States in Congress assembled, shall from time to time direct and appoint. The taxes for paying that proportion shall be laid and levied by the authority and direction of the legislatures of the several States within the time agreed upon by the United States in Congress assembled.

ART. IX. The United States in Congress assembled, shall have the sole and exclusive right and power of determining on peace and war, except in the cases mentioned in the sixth article; of sending and receiving ambassadors; entering into treaties and alliances; provided that no treaty of commerce shall be made whereby the legislative power of the respective States shall be restrained from imposing such imposts and duties on foreigners as their own people are subjected to, or from prohibiting the exportation or importation of any species of goods or commodities whatsoever; of establishing rules for deciding, in all cases, what captures on land or water shall be legal, and in what manner prizes taken by land or naval forces in the service of the United States shall be divided or appropriated; of granting letters of marque and reprisal in times of peace; appointing courts for the trial of piracies and felonies committed on the high seas, and establishing courts for receiving and determining, finally, appeals in all cases of captures; provided that no member of Congress shall be appointed a judge of any of the said courts.

The United States in Congress assembled shall also be the last resort on appeal in all disputes and differences now subsisting, or that hereafter may arise, between two or more States, concerning boundary, jurisdiction, or any other cause whatever; which authority shall always be exercised in the manner following: Whenever the legislative or executive authority, or lawful agent, of any State in controversy with another, shall present a petition to Congress, stating the matter in question, and praying for a hearing, notice thereof shall be given, by order of Congress, to the legislative or executive authority of the other State in controversy, and a day assigned for the appearance of the parties by their lawful agents, who shall then be directed to appoint, by joint consent, commissioners or judges to constitute a court for hearing and determining

the matter in question; but if they cannot agree, Congress shall name three persons out of each of the United States, and from the list of such persons each party shall alternately strike out one, the petitioners beginning, until the number shall be reduced to thirteen, and from that number not less than seven, nor more than nine, names, as Congress shall direct, shall, in the presence of Congress, be drawn out by lot; and the persons whose names shall be so drawn, or any five of them, shall be commissioners or judges to hear and finally determine the controversy, so always as a major part of the judges who shall hear the cause shall agree in the determination; and if either party shall neglect to attend at the day appointed, without showing reasons which Congress shall judge sufficient, or being present shall refuse to strike, the Congress shall proceed to nominate three persons out of each State, and the secretary of Congress shall strike in behalf of such party absent or refusing; and the judgment and sentence of the court, to be appointed in the manner before prescribed, shall be final and conclusive; and if any of the parties shall refuse to submit to the authority of such court, or to appear or defend their claim or cause, the court shall nevertheless, proceed to pronounce sentence or judgment, which shall in like manner be final and decisive; the judgment, or sentence, and other proceedings, being in either case transmitted to Congress, and lodged among the acts of Congress, for the security of the parties concerned: provided that every commissioner, before he sits in judgment, shall take an oath, to be administered by one of the judges of the Supreme or Superior Court of the State where the cause shall be tried, "well and truly to hear and determine the matter in question, according to the best of his judgment, without favor, affection, or hope of reward;" provided also that no State shall be deprived of territory for the benefit of the United States.

All controversies concerning the private right of soil claimed under different grants of two or more States, whose jurisdiction, as they may respect such lands and the States which passed such grants, are adjusted, the said grants, or either of them, being at the same time claimed to have originated antecedent to such settlement of jurisdiction, shall, on the petition of either party to the Congress of the United States, be finally determined, as near as may be, in the same manner as is before prescribed for deciding disputes respecting territorial jurisdiction between different States.

The United States in Congress assembled shall also have the sole and exclusive right and power of regulating the alloy, and value of coin struck by their own authority, or by that of the respective States; fixing the standard of weights and measures throughout the United States; regulating the trade and managing all affairs with the Indians, not members of any of the States; provided that the legislative right of any State within its own limits be not infringed or violated; establishing and regulating post offices from one State to another, throughout all the United States, and exacting such postage on the papers passing through the same as may be requisite to defray the expenses of the said office; appointing all officers of the land forces in the service of the United States, excepting regimental officers; appointing all the officers of the naval forces, and commissioning all officers whatever in the service of the United States; making rules for the government and regulation of the said land and naval forces, and directing their operations.

The United States in Congress assembled shall have authority to appoint a committee to sit in the recess of Congress, to be denominated A COMMITTEE OF THE STATES, and to consist of one delegate from each State; and to appoint such other committees and civil officers as may be necessary for managing the general affairs of the United States under their direction; to appoint one of their number to preside; provided that no person be allowed to serve in the office of president more than one year in any term of three years; to ascertain the necessary sums of money to be raised for the service of the United States, and to appropriate and apply the same for defraying the public expenses; to borrow money or emit bills on the credit of the United States, transmitting every half-year to the respective States an account of the sums of money so borrowed

or emitted; to build and equip a navy; to agree upon the number of land forces, and to make requisitions from each State for its quota, in proportion to the number of white inhabitants in such State, which requisition shall be binding; and thereupon the legislature of each State shall appoint the regimental officers, raise the men, and clothe, arm, and equip them, in a soldierlike manner, at the expense of the United States; and the officers, and men so clothed and equipped, shall march to the place appointed, and within the time agreed on by the United States in Congress assembled; but if the United States in Congress assembled shall, on consideration of circumstances, judge proper that any State should not raise men, or should raise a smaller number than its quota, and that any other State should raise a greater number of men than the quota thereof, such extra number shall be raised, officered, clothed, armed, and equipped, in the same manner as the quota of such State, unless the legislature of such State shall judge that such extra number cannot be safely spared out of the same; in which case they shall raise, officer, clothe, arm, and equip as many of such extra number as they judge can be safely spared; and the officers and men so clothed, armed and equipped shall march to the place appointed, and within the time agreed on, by the United States in Congress assembled.

The United States in Congress assembled shall never engage in a war; nor grant letters of marque and reprisal in time of peace; nor enter into any treaties or alliances; nor coin money; nor regulate the value thereof; nor ascertain the sums and expenses necessary for the defence and welfare of the United States or any of them; nor emit bills; nor borrow money on the credit of the United States; nor appropriate money; nor agree upon the number of vessels of war to be built or purchased or the number of land or sea forces to be raised; nor appoint a commander-in-chief of the army or navy; unless nine States assent to the same; nor shall a question on any other point, except for adjourning from day to day, be determined, unless by the votes of a majority of the United States in Congress assembled.

The Congress of the United States shall have power to adjourn to any time within the year, and to any place within the United States, so that no period of adjournment be for a longer duration than the space of six months; and shall publish the journal of their proceedings monthly, except such parts thereof relating to treaties, alliances, or military operations as in their judgment require secrecy; and the yeas and nays of the delegates of each State, on any question, shall be entered on the journal, when it is desired by any delegate; and the delegates of a State, or any of them, at his or their request, shall be furnished with a transcript of the said journal, except such parts as are above excepted, to lay before the legislatures of the several States.

ART. X. The committee of the States, or any nine of them, shall be authorized to execute, in the recess of Congess, such of the powers of Congress as the United States in Congress assembled, by the consent of nine states, shall, from time to time, think expedient to vest them with; provided that no power be delegated to the said committee, for the exercise of which, by the articles of confederation, the voice of nine states in the Congress of the United States assembled is requisite.

ART. XI. Canada acceding to this confederation, and joining in the measures of the United States, shall be admitted into and entitled to all the advantages of this union. But no other colony shall be admitted into the same, unless such admission be agreed to by nine states.

ART. XII. All bills of credit emitted, moneys borrowed, and debts contracted, by or under the authority of Congress, before the assembling of the United States in pursuance of the present confederation, shall be deemed and considered as a charge against the United States, for payment and satisfaction whereof, the said United States, and the public faith, are hereby solemnly pledged.

ART. XIII. Every State shall abide by the determinations of the United States in Congress assembled, on all questions which by this confederation are submitted to them. And the articles of this confederation shall be inviolably observed by every State, and the Union shall be perpetual; nor shall any altera-

tion at any time hereafter be made in any of them; unless such alteration be agreed to in a Congress of the United States, and be afterwards confirmed by the legislatures of every State.

And whereas it has pleased the Great Governor of the world to incline the hearts of the legislatures we respectively represent in Congress, to approve of, and to authorize us to ratify the said articles of confederation and perpetual union. Know ye that we the undersigned delegates, by virtue of the power and authority to us given for that purpose, do by these presents, in the name and in behalf of our respective constituents, fully and entirely ratify and confirm each and every of the said articles of confederation and perpetual union, and all and singular the matters and things therein contained; and we do further solemnly plight and engage the faith of our respective constituents, that they shall abide by the determinations of the United States in Congress assembled, on all questions, which by the said confederation are submitted to them. And that the articles thereof shall be inviolably observed by the States we re[s]pectively represent, and that the Union shall be perpetual.

In witness whereof we have hereunto set our hands in Congress. Done at Philadelphia in the State of Pennsylvania the ninth day of July in the year of our Lord one thousand seven hundred and seventy-eight, and in the third year of the independence of America.

On the part and behalf of the State of New Hampshire.

JOSIAH BARTLETT,
JOHN WENTWORTH, JR. August 8, 1778.

On the part and behalf of the State of Massachusetts Bay.

JOHN HANCOCK,
SAMUEL ADAMS,
ELBRIDGE GERRY
FRANCIS DANA,
JAMES LOVELL,
SAMUEL HOLTEN.

On the part and behalf of the State of Rhode Island and Providence Plantations.

WILLIAM ELLERY,
HENRY MARCHANT,
JOHN COLLINS.

On the part and behalf of the State of Connecticut.

ROGER SHERMAN,
SAMUEL HUNTINGTON,
OLIVER WOLCOTT,
TITUS HOSMER,
ANDREW ADAMS.

On the part and behalf of the State of New York.

JAMES DUANE,
FRANCIS LEWIS,
WILLIAM DUER,
GOUVERNEUR MORRIS.

On the part and in behalf of the State of New Jersey, November 26, 1778.

JOHN WITHERSPOON,
NATHANIEL SCUDDER.

On the part and behalf of the State of Pennsylvania.

ROBERT MORRIS,
DANIEL ROBERDEAU,
JONATHAN BAYARD SMITH,
WILLIAM CLINGAN,
JOSEPH REED, July 22, 1778.

On the part and behalf of the State of Delaware.

THOMAS M'KEAN, Feby. 12, 1779.
JOHN DICKINSON, May 5, 1779.
NICHOLAS VAN DYKE

On the part and behalf of the State of Maryland.

JOHN HANSON, March 1, 1781.
DANIEL CARROLL, March 1, 1781

On the part and behalf of the State of Virginia.

RICHARD HENRY LEE,
JOHN BANISTER,
THOMAS ADAMS,
JOHN HARVIE,
FRANCIS LIGHTFOOT LEE.

On the part and behalf of the State of North Carolina.

JOHN PENN, July 21, 1778.
CORNELIUS HARNETT,
JOHN WILLIAMS.

On the part and behalf of the State of South Carolina.

HENRY LAURENS,
WILLIAM HENRY DRAYTON,
JOHN MATHEWS,
RICHARD HUTSON,
THOMAS HEYWARD, JR.

On the part and behalf of the State of Georgia.

JONATHAN WALTON, July 24, 1778.
EDWARD TELFAIR,
EDWARD LANGWORTHY.

THE NORTHWEST TERRITORIAL GOVERNMENT—1787.

[THE CONFEDERATE CONGRESS, JULY 13, 1787.]

An Ordinance for the government of the territory of the United States northwest of the river Ohio.

SECTION 1. *Be it ordained by the United States in Congress assembled*, That the said territory, for the purpose of temporary government, be one district, subject, however, to be divided into two districts, as future circumstances may, in the opinion of Congress, make it expedient.

SEC. 2. *Be it ordained by the authority aforesaid*, That the estates both of resident and non-resident proprietors in the said territory, dying intestate, shall descend to, and be distributed among, their children and the descendants of a deceased child in equal parts, the descendants of a deceased child or grandchild to take the share of their deceased parent in equal parts among them; and where there shall be no children or descendants, then in equal parts to the next of kin, in equal degree; and among collaterals, the children of a deceased brother or sister of the intestate shall have, in equal parts among them, their deceased parent's share; and there shall, in no case, be a distinction between kindred of the whole and half blood; saving in all cases to the widow of the intestate her third part of the real estate for life, and one-third part of the personal estate; and this law relative to descents and dower shall remain in full force until altered by the legislature of the district. And until the governor and judges shall adopt laws as hereinafter mentioned, estates in the said territory may be devised or bequeathed by wills in writing, signed and sealed by him or her in whom the estate may be, (being of full age,) and attested by three witnesses; and real estates may be conveyed by lease and release, or bargain and sale, signed, sealed, and delivered by the person, being of full age, in whom the estate may be, and attested by two witnesses, provided such wills be duly proved, and such conveyances be acknowledged, or the execution thereof duly proved, and be recorded within one year after proper

magistrates, courts, and registers shall be appointed for that purpose; and personal property may be transferred by delivery, saving, however, to the French and Canadian inhabitants, and other settlers of the Kaskaskies, Saint Vincents, and the neighboring villages, who have heretofore professed themselves citizens of Virginia, their laws and customs now in force among them, relative to the descent and conveyance of property.

SEC. 3. *Be it ordained by the authority aforesaid*, That there shall be appointed, from time to time, by Congress, a governor, whose commission shall continue in force for the term of three years, unless sooner revoked by Congress; he shall reside in the district, and have a freehold estate therein, in one thousand acres of land, while in the exercise of his office.

SEC. 4. There shall be appointed, from time to time, by Congress, a secretary, whose commission shall continue in force for four years, unless sooner revoked; he shall reside in the district, and have a freehold estate therein, in five hundred acres of land, while in the exercise of his office. It shall be his duty to keep and preserve the acts and laws passed by the legislature, and the public records of the district, and the proceedings of the governor in his executive department, and transmit authentic copies of such acts and proceedings every six months to the Secretary of Congress. There shall also be appointed a court, to consist of three judges, any two of whom to form a court, who shall have a common-law jurisdiction, and reside in the district, and have each therein a freehold estate, in five hundred acres of land, while in the exercise of their offices; and their commissions shall continue in force during good behavior.

SEC. 5. The governor and judges, or a majority of them, shall adopt and publish in the district such laws of the original States, criminal and civil, as may be necessary, and best suited to the circumstances of the district, and report them to Congress from time to time, which laws shall be in force in the district until the organization of the general assembly therein, unless disapproved of by Congress; but afterwards the legislature shall have authority to alter them as they shall think fit.

SEC. 6. The governor, for the time being, shall be commander-in-chief of the militia, appoint and commission all officers in the same below the rank of general officers; all general officers shall be appointed and commissioned by Congress.

SEC. 7. Previous to the organization of the general assembly the governor shall appoint such magistrates, and other civil officers, in each county or township, as he shall find necessary for the preservation of the peace and good order in the same. After the general assembly shall be organized the powers and duties of magistrates and other civil officers shall be regulated and defined by the said assembly; but all magistrates and other civil officers, not herein otherwise directed, shall, during the continuance of this temporary government, be appointed by the governor.

SEC. 8. For the prevention of crimes and injuries, the laws to be adopted or made shall have force in all parts of the district, and for the execution of process, criminal and civil, the governor shall make proper divisions thereof; and he shall proceed, from time to time, as circumstances may require, to lay out the parts of the district in which the Indian titles shall have been extinguished, into counties and townships, subject, however, to such alterations as may thereafter be made by the legislature.

SEC. 9. So soon as there shall be five thousand free male inhabitants, of full age, in the district, upon giving proof thereof to the governor, they shall receive authority, with time and place, to elect representatives from their counties or townships, to represent them in the general assembly: *Provided*, That for every five hundred free male inhabitants there shall be one representative, and so on, progressively, with the number of free male inhabitants, shall the right of representation increase, until the number of representatives shall amount to twenty-five; after which the number and proportion of representatives shall be

regulated by the legislature: *Provided*, That no person be eligible or qualified to act as a representative, unless he shall have been a citizen of one of the United States three years, and be a resident in the district, or unless he shall have resided in the district three years; and, in either case, shall likewise hold in his own right, in fee-simple, two hundred acres of land within the same: *Provided also*, That a freehold in fifty acres of land in the district, having been a citizen of one of the States, and being resident in the district, or the like freehold and two years' residence in the district, shall be necessary to qualify a man as an elector of a representative.

SEC. 10. The representatives thus elected shall serve for the term of two years; and in case of the death of a representative, or removal from office, the governor shall issue a writ to the county or township, for which he was a member, to elect another in his stead, to serve for the residue of the term.

SEC. 11. The general assembly, or legislature, shall consist of the governor, legislative council, and a house of representatives. The legislative council shall consist of five members, to continue in office five years, unless sooner removed by Congress; any three of whom to be a quorum; and the members of the council shall be nominated and appointed in the following manner, to wit: As soon as representatives shall be elected the governor shall appoint a time and place for them to meet together, and when met they shall nominate ten persons, resident in the district, and each possessed of a freehold in five hundred acres of land, and return their names to Congress, five of whom Congress shall appoint and commission to serve as aforesaid; and whenever a vacancy shall happen in the council, by death or removal from office, the house of representatives shall nominate two persons, qualified as aforesaid, for each vacancy, and return their names to Congress, one of whom Congress shall appoint and commission for the residue of the term; and every five years, four months at least before the expiration of the time of service of the members of the council, the said house shall nominate ten persons, qualified as aforesaid, and return their names to Congress, five of whom Congress shall appoint and commission to serve as members of the council five years, unless sooner removed. And the governor, legislative council, and house of representatives shall have authority to make laws in all cases for the good government of the district, not repugnant to the principles and articles in this ordinance established and declared. And all bills, having passed by a majority in the house, and by a majority in the council, shall be referred to the governor for his assent; but no bill, or legislative act whatever, shall be of any force without his assent. The governor shall have power to convene, prorogue, and dissolve the general assembly when, in his opinion, it shall be expedient.

SEC. 12. The governor, judges, legislative council, secretary, and such other officers as Congress shall appoint in the district, shall take an oath or affirmation of fidelity, and of office: the governor before the President of Congress, and all other officers before the governor. As soon as a legislature shall be formed in the district, the council and house assembled, in one room, shall have authority, by joint ballot, to elect a delegate to Congress, who shall have a seat in Congress, with a right of debating, but not of voting, during this temporary government.

SEC. 13. And for extending the fundamental principles of civil and religious liberty, which form the basis whereon these republics, their laws and constitutions, are erected; to fix and establish those principles as the basis of all laws, constitutions, and governments, which forever hereafter shall be formed in the said territory; to provide, also, for the establishment of States, and permanent government therein, and for their admission to a share in the Federal councils on an equal footing with the original States, at as early periods as may be consistent with the general interest.

SEC. 14. It is hereby ordained and declared, by the authority aforesaid, that the following articles shall be considered as articles of compact, between the

original States and the people and States in the said territory, and forever remain unalterable, unless by common consent, to wit:

ARTICLE I.

No person, demeaning himself in a peaceable and orderly manner, shall ever be molested on account of his mode of worship, or religious sentiments, in the said territories.

ARTICLE II.

The inhabitants of the said territory shall always be entitled to the benefits of the writs of *habeas corpus*, and of the trial by jury; of a proportionate representation of the people in the legislature, and of judicial proceedings according to the course of the common law. All persons shall be bailable, unless for capital offences, where the proof shall be evident, or the presumption great. All fines shall be moderate; and no cruel or unusual punishments shall be inflicted. No man shall be deprived of his liberty or property, but by the judgment of his peers, or the law of the land, and should the public exigencies make it necessary, for the common preservation, to take any person's property, or to demand his particular services, full compensation shall be made for the same. And, in the just preservation of rights and property, it is understood and declared, that no law ought ever to be made or have force in the said territory that shall, in any manner whatever, interfere with or affect private contracts, or engagements, *bona fide*, and without fraud previously formed.

ARTICLE III.

Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged. The utmost good faith shall always be observed towards the Indians; their lands and property shall never be taken from them without their consent; and in their property, rights, and liberty they never shall be invaded or disturbed, unless in just and lawful wars authorized by Congress; but laws founded in justice and humanity shall, from time to time, be made for preventing wrongs being done to them, and for preserving peace and friendship with them.

ARTICLE IV.

The said territory, and the States which may be formed therein, shall forever remain a part of this confederacy of the United States of America, subject to the Articles of Confederation, and to such alterations therein as shall be constitutionally made; and to all the acts and ordinances of the United States in Congress assembled, conformable thereto. The inhabitants and settlers in the said territory shall be subject to pay a part of the Federal debts, contracted, or to be contracted, and a proportional part of the expenses of government to be apportioned on them by Congress, according to the same common rule and measure by which apportionments thereof shall be made on the other States; and the taxes for paying their proportion shall be laid and levied by the authority and direction of the legislatures of the district, or districts, or new States, as in the original States, within the time agreed upon by the United States in Congress assembled. The legislatures of those districts, or new States, shall never interfere with the primary disposal of the soil by the United States in Congress assembled, nor with any regulations Congress may find necessary for securing the title in such soil to the *bona fide* purchasers. No tax shall be imposed on lands the property of the United States; and in no

case shall non-resident proprietors be taxed higher than residents. The navigable waters leading into the Mississippi and Saint Lawrence, and the carrying places between the same, shall be common highways, and forever free, as well to the inhabitants of the said territory as to the citizens of the United States, and those of any other States that may be admitted into the confederacy, without any tax, impost, or duty therefor.

ARTICLE V.

There shall be formed in the said territory not less than three nor more than five States; and the boundaries of the States, as soon as Virginia shall alter her act of cession and consent to the same, shall become fixed and established as follows, to wit: The western State, in the said territory, shall be bounded by the Mississippi, the Ohio, and the Wabash Rivers; a direct line drawn from the Wabash and Post Vincents, due north, to the territorial line between the United States and Canada; and by the said territorial line to the Lake of the Woods and Mississippi. The middle State shall be bounded by the said direct line, the Wabash from Post Vincents to the Ohio, by the Ohio, by a direct line drawn due north from the mouth of the Great Miami to the said territorial line, and by the said territorial line. The eastern State shall be bounded by the last-mentioned direct line, the Ohio, Pennsylvania, and the said territorial line: *Provided, however*, And it is further understood and declared, that the boundaries of these three States shall be subject so far to be altered, that, if Congress shall hereafter find it expedient, they shall have authority to form one or two States in that part of the said territory which lies north of an east and west line drawn through the southerly bend or extreme of Lake Michigan. And whenever any of the said States shall have sixty thousand free inhabitants therein, such State shall be admitted, by its delegates, into the Congress of the United States, on an equal footing with the original States, in all respects whatever; and shall be at liberty to form a permanent constitution and State government: *Provided*, The constitution and government, so to be formed, shall be republican, and in conformity to the principles contained in these articles, and, so far as it can be consistent with the general interest of the confederacy, such admission shall be allowed at an earlier period, and when there may be a less number of free inhabitants in the State than sixty thousand.

ARTICLE VI.

There shall be neither slavery nor involuntary servitude in the said territory, otherwise than in the punishment of crimes, whereof the party shall have been duly convicted: *Provided always*, That any person escaping into the same, from whom labor or service is lawfully claimed in any one of the original States, such fugitive may be lawfully reclaimed, and conveyed to the person claiming his or her labor or service as aforesaid.

Be it ordained by the authority aforesaid, That the resolutions of the 23d of April, 1784, relative to the subject of this ordinance, be, and the same are hereby, repealed, and declared null and void.

Done by the United States, in Congress assembled, the 13th day of July, in the year of our Lord 1787, and of their sovereignty and independence the twelfth.

CONSTITUTION OF THE UNITED STATES—1787.

We, the People of the United States, in order to form a more perfect union, establish justice, insure domestic tranquillity, provide for the common defence, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.

ARTICLE I.

Section 1. All legislative powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Sec. 2. The House of Representatives shall be composed of members chosen every second year by the people of the several States, and the electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State Legislature.

No person shall be a representative who shall not have attained to the age of twenty-five years, and been seven years a citizen of the United States, and who shall not, when elected, be an inhabitant of that State in which he shall be chosen.

*[Representatives and direct taxes shall be apportioned among the several States which may be included within this Union, according to their respective numbers, which shall be determined by adding to the whole number of free persons, including those bound to service for a term of years, and excluding Indians not taxed, three-fifths of all other persons.] The actual enumeration shall be made within three years after the first meeting of the Congress of the United States, and within every subsequent term of ten years, in such manner as they shall by law direct. The number of representatives shall not exceed one for every thirty thousand, but each State shall have at least one representative: and until such enumeration shall be made, the State of New Hampshire shall be entitled to choose three; Massachusetts, eight; Rhode Island and Providence Plantations, one; Connecticut, five; New York, six; New Jersey, four; Pennsylvania, eight; Delaware, one; Maryland, six; Virginia, ten; North Carolina, five; South Carolina, five; and Georgia, three.

When vacancies happen in the representation from any State, the executive authority thereof shall issue writs of election to fill such vacancies.

The House of Representatives shall choose their Speaker and other officers; and shall have the sole power of impeachment.

Sec. 3. The Senate of the United States shall be composed of two senators from each State, chosen by the Legislature thereof, for six years; and each senator shall have one vote.

Immediately after they shall be assembled in consequence of the first election, they shall be divided as equally as may be into three classes. The seats of the senators of the first class shall be vacated at the expiration of the second year; of the second class, at the expiration of the fourth year; and of the third class, at the expiration of the sixth year, so that one-third may be chosen every second year; and if vacancies happen by resignation, or otherwise, during the recess of the Legislature of any State, the executive thereof may make temporary appointments until the next meeting of the Legislature, which shall then fill such vacancies.

No person shall be a senator who shall not have attained to the age of thirty years, and been nine years a citizen of the United States, and who shall not, when elected, be an inhabitant of that State for which he shall be chosen.

The Vice-President of the United States shall be president of the Senate, but shall have no vote, unless they be equally divided.

The Senate shall choose their other officers, and also a president *pro tempore*,

* The clause included in brackets is amended by the 14th amendment, 2d section.

in the absence of the Vice-President, or when he shall exercise the office of President of the United States.

The Senate shall have the sole power to try all impeachments. When sitting for that purpose, they shall be on oath or affirmation. When the President of the United States is tried, the Chief Justice shall preside: and no person shall be convicted without the concurrence of two-thirds of the members present.

Judgment in cases of impeachment shall not extend further than to removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under the United States; but the party convicted shall nevertheless be liable and subject to indictment, trial, judgment, and punishment, according to law.

SEC. 4. The times, places, and manner of holding elections for senators and representatives shall be prescribed in each State by the Legislature thereof; but the Congress may at any time, by law, make or alter such regulations, except as to the places of choosing senators.

The Congress shall assemble at least once in every year, and such meeting shall be on the first Monday in December, unless they shall by law appoint a different day.

SEC. 5. Each house shall be the judge of the elections, returns, and qualifications of its own members, and a majority of each shall constitute a quorum to do business; but a smaller number may adjourn from day to day, and may be authorized to compel the attendance of absent members, in such manner, and under such penalties, as each house may provide.

Each house may determine the rules of its proceedings, punish its members for disorderly behavior, and, with the concurrence of two-thirds, expel a member.

Each house shall keep a journal of its proceedings, and from time to time publish the same, excepting such parts as may in their judgment require secrecy, and the yeas and nays of the members of either house on any question shall, at the desire of one-fifth of those present, be entered on the journal.

Neither house, during the session of Congress, shall, without the consent of the other, adjourn for more than three days, nor to any other place than that in which the two houses shall be sitting.

SEC. 6. The senators and representatives shall receive a compensation for their services, to be ascertained by law, and paid out of the treasury of the United States. They shall, in all cases except treason, felony, and breach of the peace, be privileged from arrest during their attendance at the session of their respective houses, and in going to and returning from the same; and for any speech or debate in either house, they shall not be questioned in any other place.

No senator or representative shall, during the time for which he was elected, be appointed to any civil office under the authority of the United States, which shall have been created, or the emoluments whereof shall have been increased, during such time; and no person holding any office under the United States shall be a member of either house during his continuance in office.

SEC. 7. All bills for raising revenue shall originate in the House of Representatives; but the Senate may propose or concur with amendments as on other bills.

Every bill which shall have passed the House of Representatives and the Senate, shall, before it become a law, be presented to the President of the United States; if he approve, he shall sign it, but if not, he shall return it, with his objections, to that house in which it shall have originated, who shall enter the objections at large on their journal, and proceed to reconsider it. If, after such reconsideration, two-thirds of that house shall agree to pass the bill, it shall be sent, together with the objections, to the other house, by which it shall likewise be reconsidered, and if approved by two-thirds of that house, it shall become a law. But in all such cases the votes of both houses shall be determined by yeas and nays, and the names of the persons voting for and against

the bill shall be entered on the journal of each house respectively. If any bill shall not be returned by the President within ten days (Sundays excepted) after it shall have been presented to him, the same shall be a law, in like manner as if he had signed it, unless the Congress by their adjournment prevent its return, in which case it shall not be a law.

Every order, resolution, or vote to which the concurrence of the Senate and House of Representatives may be necessary (except on a question of adjournment) shall be presented to the President of the United States; and before the same shall take effect, shall be approved by him, or, being disapproved by him, shall be repassed by two-thirds of the Senate and House of Representatives, according to the rules and limitations prescribed in the case of a bill.

SEC. 8. The Congress shall have power—

To lay and collect taxes, duties, imposts, and excises, to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts, and excises shall be uniform throughout the United States;

To borrow money on the credit of the United States;

To regulate commerce with foreign nations, and among the several States, and with the Indian tribes;

To establish a uniform rule of naturalization, and uniform laws on the subject of bankruptcies throughout the United States;

To coin money, regulate the value thereof, and of foreign coin, and fix the standard of weights and measures;

To provide for the punishment of counterfeiting the securities and current coin of the United States;

To establish post-offices and post-roads;

To promote the progress of science and useful arts, by securing, for limited times, to authors and inventors the exclusive right to their respective writings and discoveries;

To constitute tribunals inferior to the Supreme Court;

To define and punish piracies and felonies committed on the high seas, and offences against the law of nations;

To declare war, grant letters of marque and reprisal, and make rules concerning captures on land and water;

To raise and support armies, but no appropriation of money to that use shall be for a longer term than two years;

To provide and maintain a navy;

To make rules for the government and regulation of the land and naval forces;

To provide for calling forth the militia to execute the laws of the Union, suppress insurrections and repel invasions;

To provide for organizing, arming, and disciplining the militia, and for governing such part of them as may be employed in the service of the United States, reserving to the States respectively the appointment of the officers, and the authority of training the militia according to the discipline prescribed by Congress;

To exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may by cession of particular States, and the acceptance of Congress, become the seat of the government of the United States, and to exercise like authority over all places purchased by the consent of the Legislature of the State in which the same shall be, for the erection of forts, magazines, arsenals, dockyards, and other needful buildings; and

To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

SEC. 9. The migration or importation of such persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the year one thousand eight hundred and eight, but a tax or

duty may be imposed on such importation, not exceeding ten dollars for each person.

The privilege of the writ of habeas corpus shall not be suspended, unless when in cases of rebellion or invasion the public safety may require it.

No bill of attainder or ex-post-facto law shall be passed.

No capitation or other direct tax shall be laid, unless in proportion to the census or enumeration hereinbefore directed to be taken.

No tax or duty shall be laid on articles exported from any state.

No preference shall be given by any regulation of commerce or revenue to the ports of one State over those of another; nor shall vessels bound to, or from, one State, be obliged to enter, clear, or pay duties in another.

No money shall be drawn from the treasury but in consequence of appropriations made by law; and a regular statement and account of the receipts and expenditures of all public money shall be published from time to time.

No title of nobility shall be granted by the United States; and no person holding any office of profit or trust under them, shall, without the consent of the Congress, accept of any present, emolument, office, or title, of any kind whatever, from any king, prince, or foreign state.

SEC. 10. No State shall enter into any treaty, alliance, or confederation; grant letters of marque and reprisal; coin money; emit bills of credit; make anything but gold and silver coin a tender in payment of debts; pass any bill of attainder, ex-post-facto law, or law impairing the obligation of contracts, or grant any title of nobility.

No State shall, without the consent of the Congress, lay any impost or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts, laid by any State on imports or exports, shall be for the use of the treasury of the United States; and all such laws shall be subject to the revision and control of the Congress.

No State shall, without the consent of Congress, lay any duty of tonnage, keep troops, or ships of war, in time of peace, enter into any agreement or compact with another State, or with a foreign power, or engage in war, unless actually invaded, or in such imminent danger as will not admit of delay.

ARTICLE II.

SEC. 1. The Executive power shall be vested in a President of the United States of America. He shall hold his office during the term of four years, and, together with the Vice-President, chosen for the same term, be elected as follows:

Each State shall appoint, in such manner as the Legislature thereof may direct, a number of electors, equal to the whole number of senators and representatives to which the State may be entitled in the Congress; but no senator or representative, or person holding an office of trust or profit under the United States, shall be appointed an elector.

*[The electors shall meet in their respective States, and vote by ballot for two persons, of whom one at least shall not be an inhabitant of the same State with themselves; and they shall make a list of all the persons voted for, and of the number of votes for each, which list they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the president of the Senate. The president of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates, and the votes shall then be counted. The person having the greatest number of votes shall be the President, if such number be a majority of the whole number of electors appointed; and if there be more than one who have such majority, and have an equal number of votes, then the House of Representatives shall immediately choose by ballot one of them for President; and if no person have a majority,

* The clause inclosed in brackets has been superseded by the 12th amendment.

then from the five highest on the list the said House shall, in like manner, choose the President. But in choosing the President, the votes shall be taken by States, the representation from each State having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the States, and a majority of all the States shall be necessary to a choice. In every case, after the choice of the President, the person having the greatest number of votes of the electors shall be the Vice-President. But if there should remain two or more who have equal votes, the Senate shall choose from them by ballot the Vice-President.]

The Congress may determine the time of choosing the electors, and the day on which they shall give their votes; which day shall be the same throughout the United States.

No person except a natural-born citizen, or a citizen of the United States at the time of the adoption of this Constitution, shall be eligible to the office of President; neither shall any person be eligible to that office who shall not have attained to the age of thirty-five years, and been fourteen years a resident within the United States.

In case of the removal of the President from office, or of his death, resignation, or inability to discharge the powers and duties of the said office, the same shall devolve on the Vice-President, and the Congress may by law provide for the case of removal, death, resignation, or inability, both of the President and Vice-President, declaring what officer shall then act as President; and such officer shall act accordingly until the disability be removed, or a President shall be elected.

The President shall, at stated times, receive for his services a compensation which shall neither be increased nor diminished during the period for which he shall have been elected, and he shall not receive within that period any other emolument from the United States, or any of them.

Before he enter on the execution of his office, he shall take the following oath or affirmation: "I do solemnly swear (or affirm) that I will faithfully execute the office of President of the United States, and will, to the best of my ability, preserve, protect, and defend the Constitution of the United States."

SEC. 2. The President shall be commander-in-chief of the army and navy of the United States, and of the militia of the several States, when called into the actual service of the United States; he may require the opinion, in writing, of the principal officer in each of the executive departments, upon any subject relating to the duties of their respective offices: and he shall have power to grant reprieves and pardons for offences against the United States, except in cases of impeachment.

He shall have the power, by and with the advice and consent of the Senate, to make treaties, provided two-thirds of the Senators present concur; and he shall nominate, and by and with the advice and consent of the Senate shall appoint ambassadors, other public ministers and consuls, judges of the Supreme Court, and all other officers of the United States, whose appointments are not herein otherwise provided for, and which shall be established by law; but the Congress may by law vest the appointment of such inferior officers, as they think proper, in the President alone, in the courts of law, or in the heads of departments.

The President shall have power to fill up all vacancies that may happen during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 3. He shall, from time to time, give to the Congress information of the state of the Union, and recommend to their consideration such measures as he shall judge necessary and expedient; he may, on extraordinary occasions, convene both Houses, or either of them, and in case of disagreement between them with respect to the time of adjournment, he may adjourn them to such time as he shall think proper; he shall receive ambassadors and other public minis-

ters; he shall take care that the laws be faithfully executed, and shall commission all the officers of the United States.

SEC. 4. The President, Vice-President, and all civil officers of the United States, shall be removed from office on impeachment for, and conviction of, treason, bribery, or other high crimes and misdemeanors.

ARTICLE III.

SEC. 1. The judicial power of the United States shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The judges, both of the Supreme and inferior courts, shall hold their offices during good behavior, and shall, at stated times, receive for their services a compensation which shall not be diminished during their continuance in office.

SEC. 2. The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority; to all cases affecting ambassadors, other public ministers, and consuls; to all cases of admiralty and maritime jurisdiction; to controversies to which the United States shall be a party; to controversies between two or more States; between a State and citizens of another State; between citizens of different States; between citizens of the same State claiming lands under grants of different States, and between a State, or the citizens thereof, and foreign States, citizens or subjects.

In all cases affecting ambassadors, other public ministers and consuls, and those in which a State shall be party, the Supreme Court shall have original jurisdiction. In all the other cases before mentioned, the Supreme Court shall have appellate jurisdiction, both as to law and fact, with such exceptions and under such regulations as the Congress shall make.

The trial of all crimes, except in cases of impeachment, shall be by jury; and such trial shall be held in the State where the said crimes shall have been committed; but when not committed within any State, the trial shall be at such place or places as the Congress may by law have directed.

SEC. 3. Treason against the United States shall consist only in levying war against them, or in adhering to their enemies, giving them aid and comfort.

No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court.

The Congress shall have power to declare the punishment of treason, but no attainder of treason shall work corruption of blood, or forfeiture, except during the life of the person attainted.

ARTICLE IV.

SEC. 1. Full faith and credit shall be given in each State to the public acts, records, and judicial proceedings of every other State; and the Congress may by general laws prescribe the manner in which such acts, records, and proceedings shall be proved, and the effect thereof.

SEC. 2. The citizens of each State shall be entitled to all privileges and immunities of citizens in the several States.

A person charged in any State with treason, felony, or other crime, who shall flee from justice, and be found in another State, shall, on demand of the executive authority of the State from which he fled, be delivered up, to be removed to the State having jurisdiction of the crime.

No person held to service or labor in one State, under the laws thereof, escaping into another, shall, in consequence of any law or regulation therein, be discharged from such service or labor, but shall be delivered up on claim of the party to whom such service or labor may be due.

SEC. 3. New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the jurisdiction of any other

State; nor any State be formed by the junction of two or more States, or parts of States, without the consent of the Legislatures of the States concerned, as well as of the Congress.

The Congress shall have power to dispose of and make all needful rules and regulations respecting the territory or other property belonging to the United States; and nothing in this Constitution shall be so construed as to prejudice any claims of the United States, or of any particular State.

SEC. 4. The United States shall guarantee to every State in this Union a republican form of government, and shall protect each of them against invasion, and on application of the Legislature, or of the executive (when the Legislature cannot be convened), against domestic violence.

ARTICLE V.

The Congress, whenever two-thirds of both houses shall deem it necessary, shall propose amendments to this Constitution, or, on the application of the Legislatures of two-thirds of the several States, shall call a convention for proposing amendments, which, in either case, shall be valid to all intents and purposes, as part of this Constitution, when ratified by the Legislatures of three-fourths of the several States, or by conventions in three-fourths thereof, as the one or the other mode of ratification may be proposed by the Congress; provided that no amendment which may be made prior to the year one thousand eight hundred and eight shall in any manner affect the first and fourth clauses in the ninth section of the first article; and that no State without its consent, shall be deprived of its equal suffrage in the Senate.

ARTICLE VI.

All debts contracted, and engagements entered into, before the adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every State shall be bound thereby, anything in the constitution or laws of any State to the contrary notwithstanding.

The senators and representatives before mentioned, and the members of the several State Legislatures, and all executive and judicial officers, both of the United States and of the several States, shall be bound by oath or affirmation to support this Constitution; but no religious test shall ever be required as a qualification to any office or public trust under the United States.

ARTICLE VII.

The ratification of the Conventions of nine States shall be sufficient for the establishment of this Constitution between the States so ratifying the same.

Done in convention, by the unanimous consent of the States present, the seventeenth day of September, in the year of our Lord one thousand seven hundred and eighty-seven, and of the independence of the United States of America the twelfth.

In witness whereof we have hereunto subscribed our names.

GEORGE WASHINGTON,
President, and Deputy from Virginia.

New Hampshire.

JOHN LANGDON, NICHOLAS GILMAN.

Massachusetts.

NATHANIEL GORHAM, RUFUS KING.

Connecticut.

WILLIAM SAMUEL JOHNSON, ROGER SHERMAN.

New York.

ALEXANDER HAMILTON.

New Jersey.

WILLIAM LIVINGSTON, WILLIAM PATERSON,
DAVID BREARLEY, JONATHAN DAYTON.

Pennsylvania.

BENJAMIN FRANKLIN, THOMAS FITZSIMONS,
THOMAS MIFFLIN, JARED INGERSOLL,
ROBERT MORRIS, JAMES WILSON,
GEORGE CLYMER, GOUVERNEUR MORRIS.

Delaware.

GEORGE READ, RICHARD BASSETT,
GUNNING BEDFORD, JR., JACOB BROOM.
JOHN DICKINSON,

Maryland.

JAMES MCHENRY, DANIEL CARROLL.
DANIEL OF ST. THOMAS JENIFER,

Virginia.

JOHN BLAIR, JAMES MADISON, JR.

North Carolina.

WILLIAM BLOUNT, HUGH WILLIAMSON.
RICHARD DOBBS SPAIGHT,

South Carolina.

JOHN RUTLEDGE, CHARLES PINCKNEY,
CHARLES COTESWORTH PINCKNEY, PIERCE BUTLER.

Georgia.

WILLIAM FEW, ABRAHAM BALDWIN.

(Attest), WILLIAM JACKSON,
Secretary.

ARTICLES IN ADDITION TO, AND AMENDMENT OF, THE CONSTITUTION OF THE UNITED STATES OF AMERICA, PROPOSED BY CONGRESS, AND RATIFIED BY THE LEGISLATURES OF THE SEVERAL STATES PURSUANT TO THE FIFTH ARTICLE OF THE ORIGINAL CONSTITUTION.

ARTICLE I.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.

ARTICLE II.

A well-regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed.

ARTICLE III.

No soldier shall, in time of peace, be quartered in any house, without the consent of the owner, nor in time of war, but in a manner to be prescribed by law.

ARTICLE IV.

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation and particularly describing the place to be searched, and the persons or things to be seized.

ARTICLE V.

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia when in actual service in time of war or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

ARTICLE VI.

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the assistance of counsel for his defence.

ARTICLE VII.

In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury shall be otherwise re-examined in any court of the United States than according to the rules of the common law.

ARTICLE VIII.

Excessive bail shall not be required nor excessive fines imposed nor cruel and unusual punishments inflicted.

ARTICLE IX.

The enumeration in the Constitution of certain rights shall not be construed to deny or disparage others retained by the people.

ARTICLE X.

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively or to the people.

ARTICLE XI.

The judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by citizens of another State, or by citizens or subjects of any foreign state.

ARTICLE XII.

The electors shall meet in their respective States, and vote by ballot for President and Vice-President, one of whom, at least, shall not be an inhabitant of the same State with themselves; they shall name in their ballots the person voted for as President, and in distinct ballots the person voted for as Vice-President; and they shall make distinct lists of all persons voted for as President, and of all persons voted for as Vice-President, and of the number of votes for each, which lists they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the president of the Senate; the president of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates, and the votes shall then be counted; the person having the greatest number of votes for President, shall be the President, if such number be a majority of the whole number of electors appointed; and if no person have such majority, then from the persons having the highest numbers not exceeding three on the list of those voted for as President, the House of Representatives shall choose immediately, by ballot, the President. But in choosing the President, the votes shall be taken by States, the representation from each State having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the States, and a majority of all the States shall be necessary to a choice; and if the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them, before the fourth day of March next following, then the Vice-President shall act as President, as in the case of the death or other constitutional disability of the President. The person having the greatest number of votes as Vice-President, shall be the Vice-President if such number be a majority of the whole number of electors appointed; and if no person have a majority, then from the two highest numbers on the list, the Senate shall choose the Vice-President; a quorum for the purpose shall consist of two-thirds of the whole number of senators, and a majority of the whole number shall be necessary to a choice. But no person constitutionally ineligible to the office of President shall be eligible to that of Vice-President of the United States.

ARTICLE XIII.

SEC. 1. Neither slavery nor involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

SEC. 2. Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XIV.

SEC. 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.

SEC. 2. Representatives shall be apportioned among the several States ac-

cording to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, representatives in Congress, the executive and judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age and citizens of the United States, or in any way abridged, except for participation in rebellion or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

SEC. 3. No person shall be a senator or representative in Congress, or elector of President and Vice-President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath as a member of Congress, or as an officer of the United States, or as a member of any State Legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may, by a vote of two-thirds of each House, remove such disability.

SEC. 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations, and claims shall be held illegal and void.

SEC. 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.

ARTICLE XV.

SEC. 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States, or by any State, on account of race, color, or previous condition of servitude.

SEC. 2. The Congress shall have power to enforce this article by appropriate legislation.

PRESIDENTS AND THEIR CABINETS.

From the "American Almanac for 1883," by permission of A. R. Spofford, Esq.

PRESIDENTS.				VICE-PRESIDENTS.		
Term.	No.	Name.	Qualified.	No.	Name.	Qualified.
*1	1	George Washington	April 30, 1789	1	John Adams	June 3, 1789
2		George Washington	March 4, 1793		John Adams	Dec. 2, 1793
3	2	John Adams	March 4, 1797	2	Thomas Jefferson	March 4, 1797
4	3	Thomas Jefferson	March 4, 1801	3	Aaron Burr	March 4, 1801
5		Thomas Jefferson	March 4, 1805	4	George Clinton	March 4, 1805
6	4	James Madison	March 4, 1809		George Clinton [1]	March 4, 1809
					William H. Crawford [2]	April 10, 1812
7		James Madison	March 4, 1813	5	Elbridge Gerry [1]	March 4, 1813
					John Gaillard [2]	Nov. 25, 1814
8	5	James Monroe	March 4, 1817	6	Daniel D. Tompkins	March 4, 1817
9		James Monroe	March 5, 1821		Daniel D. Tompkins	March 5, 1821
10	6	John Quincy Adams	March 4, 1825	7	John C. Calhoun	March 4, 1825
11	7	Andrew Jackson	March 4, 1829		John C. Calhoun [3]	March 4, 1829
					Hugh L. White [2]	Dec. 28, 1832
12		Andrew Jackson	March 4, 1833	8	Martin Van Buren	March 4, 1833
13	8	Martin Van Buren	March 4, 1837	9	Richard M. Johnson	March 4, 1837
14	9	William H. Harrison [1]	March 4, 1841	10	John Tyler	March 4, 1841
14a	10	John Tyler	April 6, 1841		Samuel L. Southard [2]	April 6, 1841
					Willie P. Mangum [2]	May 31, 1842
15	11	James K. Polk	March 4, 1845	11	George M. Dallas	March 4, 1845
16	12	Zachary Taylor [1]	March 5, 1849	12	Millard Fillmore	March 5, 1849
16a	13	Millard Fillmore	July 9, 1850		William R. King [2]	July 11, 1850
17	14	Franklin Pierce	March 4, 1853	13	William R. King [1]	March 4, 1853
					David R. Atchison [2]	April 18, 1853
					Jesse D. Bright [2]	Dec. 5, 1854
18	15	James Buchanan	March 4, 1857	14	John C. Breckinridge	March 4, 1857
19	16	Abraham Lincoln	March 4, 1861	15	Hannibal Hamlin	March 4, 1861
20		Abraham Lincoln [1]	March 4, 1865	16	Andrew Johnson	March 4, 1865
20a	17	Andrew Johnson	April 15, 1865		Lafayette S. Foster [2]	April 15, 1865
					Benjamin F. Wade [2]	March 2, 1867
21	18	Ulysses S. Grant	March 4, 1869	17	Schuyler Colfax	March 4, 1869
22		Ulysses S. Grant	March 4, 1873	18	Henry Wilson [1]	March 4, 1873
					Thomas W. Ferry [2]	Nov. 22, 1875
23	19	Rutherford B. Hayes	March 5, 1877	19	William A. Wheeler	March 5, 1877
24	20	James A. Garfield [1]	March 4, 1881	20	Chester A. Arthur	March 4, 1881
24a	21	Chester A. Arthur	Sept. 20, 1881		David Davis [2]	Oct. 13, 1881

* The larger figures in this column mark the terms held by the Presidents, and are referred to in succeeding tables. The smaller figures indicate the numerical order or sequence of individual officers from the first. Terms marked a denote the succession of the Vice-President to the Presidency for the residue of the term.

[1] Died in office. [2] Acting Vice-President and President *pro tem.* of the Senate.

[3] Resigned the Vice-Presidency, December 28, 1832.

SECRETARIES OF STATE.

The larger figures mark the Presidential term in which each Cabinet Officer held his appointment, as shown by the table of Presidents preceding.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Thomas Jefferson	Sept. 26, 1789	14a		Daniel Webster	April 6, 1841
2		Thomas Jefferson	March 4, 1793		15	Hugh S. Legaré	May 9, 1843
	2	Edmund Randolph	Jan. 2, 1794		16	Abel P. Upshur	July 24, 1843
	3	Timothy Pickering	Dec. 10, 1795		17	John C. Calhoun	March 6, 1844
3		Timothy Pickering	March 4, 1797	15	18	James Buchanan	March 6, 1845
	4	John Marshall	May 13, 1800	16	19	John M. Clayton	March 7, 1849
4	5	James Madison	March 5, 1801	16a		Daniel Webster	July 22, 1850
5		James Madison	March 4, 1805		20	Edward Everett	Nov. 6, 1852
6	6	Robert Smith	March 6, 1809	17	21	William L. Marcy	March 7, 1853
	7	James Monroe	April 2, 1811	18	22	Lewis Cass	March 6, 1857
7		James Monroe	March 4, 1813		23	Jeremiah S. Black	Dec. 17, 1860
8	8	John Quincy Adams	March 5, 1817	19	24	William H. Seward	March 5, 1861
9		John Quincy Adams	March 5, 1821	20		William H. Seward	March 4, 1865
10	9	Henry Clay	March 7, 1825	20a		William H. Seward	April 15, 1865
11	10	Martin Van Buren	March 6, 1829		25	Elihu B. Washburne	March 5, 1869
	11	Edward Livingston	May 24, 1831	21	26	Hamilton Fish	March 11, 1869
12	12	Louis McLane	May 29, 1833	22		Hamilton Fish	March 4, 1873
	13	John Forsyth	June 27, 1834	23	27	William M. Evarts	March 12, 1877
13		John Forsyth	March 4, 1837	24	28	James G. Blaine	March 5, 1881
14	14	Daniel Webster	March 5, 1841	24a	29	F. T. Frelinghuysen	Dec. 12, 1881

SECRETARIES OF THE TREASURY.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Alexander Hamilton...	Sept. 11, 1789		15	Walter Forward.....	Sept. 13, 1841
2		Alexander Hamilton...	March 4, 1793		16	John C. Spencer.....	March 3, 1843
	2	Oliver Wolcott.....	Feb. 2, 1795		17	George M. Bibb.....	June 15, 1844
3		Oliver Wolcott.....	March 4, 1797	15	18	Robert J. Walker.....	March 6, 1845
	3	Samuel Dexter.....	Jan. 1, 1801	16	19	William M. Meredith...	March 8, 1849
4	4	Albert Gallatin.....	May 14, 1801	16a	20	Thomas Corwin.....	July 23, 1850
5		Albert Gallatin.....	March 4, 1809	17	21	James Guthrie	March 7, 1853
6		Albert Gallatin.....	March 4, 1813	18	22	Howell Cobb.....	March 6, 1857
7	5	George W. Campbell....	Feb. 9, 1814		23	Philip F. Thomas..	Dec. 12, 1860
	6	Alexander J. Dallas....	Oct. 6, 1814		24	John A. Dix.....	Jan. 11, 1861
	7	William H. Crawford...	Oct. 22, 1816	19	25	Salmon P. Chase.....	March 7, 1861
8		William H. Crawford...	March 5, 1817		26	William Pitt Fessenden.....	July 1, 1864
9		William H. Crawford...	March 5, 1821				
10	8	Richard Rush.....	March 7, 1825	20	27	Hugh McCulloch.....	March 7, 1865
11	9	Samuel D. Ingham.....	March 6, 1829	20a		Hugh McCulloch.....	April 15, 1865
	10	Louis McLane.....	Aug. 2, 1831	21	28	George S. Boutwell.....	March 11, 1869
12	11	William J. Duane.....	May 29, 1833	22	29	William A. Richardson	March 17, 1873
	12	Roger B. Taney.....	Sept. 23, 1833		30	Benjamin H Bristow...	June 4, 1874
	13	Levi Woodbury.....	June 27, 1834		31	Lott M. Morrill.....	July 7, 1876
13		Levi Woodbury.....	March 4, 1837	23	32	John Sherman.....	March 8, 1877
14	14	Thomas Ewing.....	March 5, 1841	24	33	William Windom.....	March 5, 1881
14a		Thomas Ewing.....	April 6, 1841	24a	34	Charles J. Folger.....	Oct. 27, 1881

SECRETARIES OF WAR.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Henry Knox.....	Sept. 12, 1789		19	John C. Spencer.....	Oct. 12, 1841
2		Henry Knox.....	March 4, 1793		20	James M. Porter.....	March 8, 1843
	2	Timothy Pickering.....	Jan. 2, 1795		21	William Wilkins.....	Feb. 15, 1844
	3	James McHenry.....	Jan. 27, 1796	15	22	William L. Marcy.....	March 6, 1845
3		James McHenry.....	March 4, 1797	16	23	George W. Crawford....	March 8, 1849
	4	Samuel Dexter	May 13, 1800	16a	24	Charles M. Conrad.....	Aug. 15, 1850
	5	Roger Griswold	Feb. 3, 1801	17	25	Jefferson Davis.....	March 5, 1853
4	6	Henry Dearborn.....	March 5, 1801	18	26	John B. Floyd.....	March 6, 1857
5		Henry Dearborn.....	March 4. 1805		27	Joseph Holt.....	Jan. 18, 1861
6	7	William Eustis.....	March 7, 1809	19	28	Simon Cameron.....	March 5, 1861
	8	John Armstrong.....	Jan. 13, 1813		29	Edwin M. Stanton.....	Jan. 15, 1862
7		John Armstrong.....	March 4, 1813	20		Edwin M. Stanton.....	March 4, 1865
	9	James Monroe.....	Sept. 27, 1814	20a		Edwin M. Stanton..... .	April 15, 1865
	10	William H. Crawford..	Aug. 1, 1815			Ulysses S. Grant, *ad int.*	Aug. 12, 1867
8	11	George Graham.....	*ad interim.*			Lorenzo Thomas, *ad int.*	Feb. 21, 1868
	12	John C. Calhoun.....	Oct. 8, 1817		30	John M. Schofield.....	May 28, 1868
9		John C. Calhoun.....	March 5, 1821	21	31	John A. Rawlins.....	March 11, 1869
10	13	James Barbour.....	March 7, 1825		32	William W. Belknap...	Oct. 25, 1869
	14	Peter B. Porter.....	May 26, 1828	22		William W. Belknap...	March 4, 1873
11	15	John H Eaton.....	March 9, 1829		33	Alphonso Taft...	March 8, 1876
	16	Lewis Cass.	Aug. 1, 1831		34	James D. Cameron.....	May 22, 1876
12		Lewis Cass.....	March 4. 1833	23	35	George W. McCrary.....	March 12, 1877
13	17	Joel R. Poinsett.....	March 7, 1837		36	Alexander Ramsay	Dec. 10, 1879
14	18	John Bell.....	March 5, 1841	24	37	Robert T. Lincoln.....	March 5, 1881
14a		John Bell..	April 6, 1841				

SECRETARIES OF THE NAVY.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
3	1	Benjamin Stoddert.....	May 21, 1798		14	Abel P. Upshur.....	Sept. 13, 1841
4		Benjamin Stoddert.....	March 4, 1801		15	David Henshaw...	July 24, 1843
	2	Robert Smith.....	July 15, 1801		16	Thomas W. Gilmer.....	Feb. 15, 1844
5	3	J. Crowninshield.....	March 3, 1805		17	John Y. Mason.....	March 14, 1844
6	4	Paul Hamilton.....	March 7, 1809	15	18	George Bancroft.....	March 10, 1845
	5	William Jones.....	Jan. 12, 1813			John Y. Mason.....	Sept. 9, 1846
7		William Jones.....	March 4, 1813	16	19	William B. Preston.....	March 8, 1849
	6	B. W. Crowninshield...	Dec. 19, 1814	16a	20	William A. Graham.....	July 22, 1850
8		B. W. Crowninshield...	March 4, 1817		21	John P. Kennedy	July 22, 1852
	7	Smith Thompson.....	Nov. 9, 1818	17	22	James C. Dobbin.....	March 7, 1853
9		Smith Thompson.....	March 5, 1821	18	23	Isaac Touccy	March 6, 1857
	8	Samuel L. Southard.....	Sept. 16, 1823	19	24	Gideon Welles.....	March 5, 1861
10		Samuel L. Southard.....	March 4, 1825	20		Gideon Welles.....	March 4, 1865
11	9	John Branch.....	March 9, 1829	20a		Gideon Welles.....	April 15, 1865
	10	Levi Woodbury.....	May 23, 1831	21	25	Adolph E. Borie.....	March 5, 1869
12		Levi Woodbury..... ..	March 4, 1833		26	George M. Robeson.....	June 25, 1869
	11	Mahlon Dickerson.....	June 30, 1834	22		George M. Robeson.....	March 4, 1873
13		Mahlon Dickerson.....	March 4 1837	23	27	Richard W. Thompson	March 12, 1877
	12	James K. Paulding.....	June 25, 1838		28	Nathan Goff, Jr.....	Jan. 6, 1881
14	13	George E. Badger.....	March 5, 1841	24	29	William H. Hunt.....	March 5, 1881
14a		George E. Badger.....	April 6, 1841	24a	30	William E. Chandler...	April 1, 1882

SECRETARIES OF THE INTERIOR

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
16	1	Thomas Ewing	March 8, 1849		8	Orville H. Browning	July 27, 1866
16a	2	Alex. H. H. Stuart	Sept. 12, 1850	21	9	Jacob D. Cox	March 5, 1869
17	3	Robert McClelland	March 7, 1853		10	Columbus Delano	Nov. 1, 1870
18	4	Jacob Thompson	March 6, 1857	22		Columbus Delano	March 4, 1873
19	5	Caleb B. Smith	March 5, 1861		11	Zachariah Chandler	Oct. 19, 1875
	6	John P. Usher	Jan. 8, 1863	23	12	Carl Schurz	March 12, 1877
20		John P. Usher	March 4, 1865	24	13	Samuel J. Kirkwood	March 5, 1881
20a		John P. Usher	April 15, 1865	24a	14	Henry M. Teller	April 6, 1882
	7	James Harlan	May 15, 1865				

POSTMASTERS-GENERAL.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Samuel Osgood	Sept. 26, 1789	15	12	Cave Johnson	March 6, 1845
	2	Timothy Pickering	Aug. 12, 1791	16	13	Jacob Collamer	March 8, 1849
2		Timothy Pickering	March 4, 1793	16a	14	Nathan K. Hall	July 23, 1850
	3	Joseph Habersham	Feb. 25, 1795		15	Samuel D. Hubbard	Aug. 31, 1852
3		Joseph Habersham	March 4, 1797	17	16	James Campbell	March 5, 1853
4		Joseph Habersham	March 4, 1801	18	17	Aaron V. Brown	March 6, 1857
	4	Gideon Granger	Nov. 28, 1801		18	Joseph Holt	March 14, 1859
5		Gideon Granger	March 4, 1805		19	Horatio King	Feb. 12, 1861
6		Gideon Granger	March 4, 1809	19	20	Montgomery Blair	March 5, 1861
7	5	Return J. Meigs, Jr	March 17, 1814		21	William Dennison	Sept. 24, 1864
8		Return J. Meigs, Jr	March 4, 1817	20		William Dennison	March 4, 1865
9		Return J. Meigs, Jr	March 5, 1821	20a		William Dennison	April 15, 1865
	6	John McLean	June 26, 1823		22	Alexander W. Randall	July 25, 1866
10		John McLean	March 4, 1825	21	23	John A. J. Creswell	March 5, 1869
11	7	William T. Barry	March 9, 1829	22		John A. J. Creswell	March 4, 1873
12		William T. Barry	March 4, 1833		24	Marshall Jewell	Aug. 24, 1874
	8	Amos Kendall	May 1, 1835		25	James N. Tyner	July 12, 1876
13		Amos Kendall	March 4, 1837	23	26	David McK. Key	March 12, 1877
	9	John M. Niles	May 25, 1840		27	Horace Maynard	June 2, 1880
14	10	Francis Granger	March 6, 1841	24	28	Thomas L. James	March 5, 1881
14a		Francis Granger	April 6, 1841	24a	29	Timothy O. Howe	Dec. 20, 1881
	11	Charles A. Wickliffe	Sept. 13, 1841				

ATTORNEYS-GENERAL.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Edmund Randolph	Sept. 26, 1789		18	Hugh S. Legaré	Sept, 13, 1841
2		Edmund Randolph	March 4, 1793		19	John Nelson	July 1, 1843
	2	William Bradford	Jan. 27, 1794	15	20	John Y. Mason	March 6, 1845
	3	Charles Lee	Dec. 10, 1795		21	Nathan Clifford	Oct. 17, 1846
3		Charles Lee	March 4, 1797		22	Isaac Toucey	June 21, 1848
	4	Theophilus Parsons	Feb. 20, 1801	16	23	Reverdy Johnson	March 8, 1849
4	5	Levi Lincoln	March 5, 1801	16a		John J. Crittenden	July 22, 1850
5	6	Robert Smith	March 3, 1805	17	24	Caleb Cushing	March 7, 1853
	7	John Breckinridge	Aug. 7, 1805	18	25	Jeremiah S. Black	March 6, 1857
	8	Cæsar A. Rodney	Jan. 28, 1807		26	Edwin M. Stanton	Dec. 20, 1860
6		Cæsar A. Rodney	March 4, 1809	19	27	Edward Bates	March 5, 1861
	9	William Pinkney	Dec. 11, 1811			Titian J. Coffey, *ad int.*	June 22, 1863
7		William Pinkney	March 4, 1813		28	James Speed	Dec. 2, 1864
	10	Richard Rush	Feb. 10, 1814	20		James Speed	March 4, 1865
8		Richard Rush	March 4, 1817	20a		James Speed	April 15, 1865
	11	William Wirt	Nov. 13, 1817		29	Henry Stanbery	July 23, 1866
9		William Wirt	March 5, 1821		30	William M. Evarts	July 15, 1868
10		William Wirt	March 4, 1825	21	31	E. Rockwood Hoar	March 5, 1869
11	12	John M. Berrien	March 9, 1829		32	Amos T. Ackerman	June 23, 1870
	13	Roger B. Taney	July 20, 1831		33	George H. Williams	Dec. 14, 1871
12		Roger B. Taney	March 4, 1833	22		George H. Williams	March 4, 1873
	14	Benjamin F. Butler	Nov. 15, 1833		34	Edwards Pierrepont	April 26, 1875
13		Benjamin F. Butler	March 4, 1837		35	Alphonso Taft	May 22, 1876
	15	Felix Grundy	July 5, 1838	23	36	Charles Devens	March 12, 1877
	16	Henry D. Gilpin	Jan. 11, 1840	24	37	Wayne MeVeagh	March 5, 1881
14	17	John J. Crittenden	March 5, 1841	24a	38	Benjamin H. Brewster	Dec. 19, 1881
14a		John J. Crittenden	April 6, 1841				

SUPREME COURT OF THE UNITED STATES.

Chief Justices		Associate Justices.		State Whence Appointed.	Term of Service.	Years of Service.	Born.	Died.
		*		*				
1	John Jay †			New York	1789–1795	6	1745	1829
		1	John Rutledge†	South Carolina	1789–1791	2	1739	1800
		2	William Cushing	Massachusetts	1789–1810	21	1733	1810
		3	James Wilson	Pennsylvania	1789–1798	9	1742	1798
		4	John Blair†	Virginia	1789–1796	7	1732	1800
		5	Robert H. Harrison†	Maryland	1789–1790	1	1745	1790
		6	James Iredell	North Carolina	1790–1799	9	1751	1799
		7	Thomas Johnson †	Maryland	1791–1793	2	1732	1819
		8	William Patterson	New Jersey	1793–1806	13	1745	1806
2	John Rutledge ‡			South Carolina	1795–1795		1739	1800
		9	Samuel Chase	Maryland	1796–1811	15	1741	1811
3	Oliver Ellsworth†			Connecticut	1796–1801	5	1745	1807
		10	Bushrod Washington	Virginia	1798–1829	31	1762	1829
		11	Alfred Moore †	North Carolina	1799–1804	5	1755	1810
4	John Marshall			Virginia	1801–1835	34	1755	1835
		12	William Johnson	South Carolina	1804–1834	30	1771	1834
		13	Brockholst Livingston	New York	1806–1823	17	1757	1823
		14	Thomas Todd	Kentucky	1807–1826	19	1765	1826
		15	Joseph Story	Massachusetts	1811–1845	34	1779	1845
		16	Gabriel Duval †	Maryland	1811–1836	25	1752	1844
		17	Smith Thompson	New York	1823–1845	22	1767	1845
		18	Robert Trimble	Kentucky	1826–1828	2	1777	1828
		19	John McLean	Ohio	1829–1861	32	1785	1861
		20	Henry Baldwin	Pennsylvania	1830–1846	16	1779	1846
		21	James M. Wayne§	Georgia	1835–1867	32	1790	1867
5	Roger B. Taney			Maryland	1836–1864	28	1777	1864
		22	Philip P. Barbour	Virginia	1836–1841	5	1783	1841
		23	John Catron	Tennessee	1837–1865	28	1778	1865
		24	John McKinley	Alabama	1837–1852	15	1780	1852
		25	Peter V. Daniel	Virginia	1841–1860	19	1785	1860
		26	Samuel Nelson†	New York	1845–1872	27	1792	1873
		27	Levi Woodbury	New Hampshire	1845–1851	6	1789	1851
		28	Robert C. Grier †	Pennsylvania	1846–1869	23	1794	1870
		29	Benjamin R. Curtis†	Massachusetts	1851–1857	6	1809	1874
		30	John A. Campbell †	Alabama	1853–1861	8	1811	
		31	Nathan Clifford	Maine	1858–1881	23	1803	1881
		32	Noah H. Swayne	Ohio	1861–1881	20	1805	
		33	Samuel F. Miller	Iowa	1862–		1816	
		34	David Davis †	Illinois	1862–1877	15	1815	
		35	Stephen J. Field	California	1863–		1816	
6	Salmon P. Chase			Ohio	1864–1873	9	1808	1873
		36	William Strong †	Pennsylvania	1870–1880	10	1808	
		37	Joseph P. Bradley	New Jersey	1870–		1813	
		38	Ward Hunt	New York	1872–1882	10	1811	
7	Morrison R. Waite			Ohio	1874–		1816	
		39	John M. Harlan	Kentucky	1877–		1833	
		40	William B. Woods	Georgia	1880–		1826	
		41	Stanley Matthews	Ohio	1881–		1824	
		42	Horace Gray	Massachusetts	1881–		1828	
		43	Samuel Blatchford	New York	1882–		1820	

* The figures before the names of the Associate Justices indicate the order of their appointment. The numbers following refer to the same numbers in the first column, and show the vacancy filled by each appointment.

† Resigned.

‡ Presided one term of the Court; appointment not confirmed by the Senate.

§ The Supreme Court, at its first session in 1790, consisted of a Chief Justice and five Associates. The number of Associate Justices was increased to six in 1807 by the appointment of Thomas Todd; increased to eight in 1837 by the appointments of John Catron and John McKinley; increased to nine in 1863 by the appointment of Stephen J. Field; decreased to eight on the death of John Catron in 1865; decreased to seven on the death of James M. Wayne in 1867; and again increased to eight in 1870.

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